

2016

One Hundred Seventy-Sixth Annual Report of the Municipal Officers Town of Patten, Maine for Fiscal Year Ended December 31, 2016

Patten, Me.

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One Hundred Seventy-Sixth
Annual Report
of the Municipal Officers of the



Town of Patten, Maine

For Fiscal Year Ended
December 31, 2016

**One Hundred Seventy-Sixth
Annual Report**

**of the
Municipal Officers**

Town of Patten, Maine

**For Fiscal Year Ended
December 31, 2016**

Photo on Cover of Report Courtesy of Raymond A. Foss

Town of Patten ... 2016 Annual Report

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DEDICATION

**This Book is dedicated to the memory of those who
we will always hold in our hearts.***

Those who have passed in 2016

Myron Baldwin	Donald Raymond McGraw Sr.
Anita L. Birmingham	Rosalie Annie Merrow
Vivian D. Brownlee	Ethel Louise Morgan
Albert Lester Ellis	Duane Hoyt Patterson
Rodney Philip Glidden	Linda Marie Pelletier
Jeffrey J. Gustafson	Orlando Leander Shaw Jr.
Charlotte Elizabeth Kaelin	Norma Agatha Tardiff
Roderick Neil Lyons	Gertrude Helena Webb
Verna Alberta MacArthur	

***It should be noted that these names are taken from the death records that are on
file at the Town Office and they may not reflect everyone who will be greatly missed.
The listing will be amended for those names we learn of in a subsequent year.**

2016 Town Clerk's Report

Vital Statistics

Births.....	9
Marriages.....	5
Deaths.....	17
Certified Copies of Vital Records.....	109

Due to changes in state law, we are unable to list names from Birth Records.

Inland Fisheries & Wildlife

Resident Hunting & Fishing Licenses Sold.....	189
Non-Resident Hunting & Fishing Licenses Sold.....	25
Resident ATV Registrations Sold.....	147
Non-Resident ATV Registrations Sold.....	26
Boat Registrations Sold.....	129
Resident Snowmobile Registrations Sold.....	133
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Dog Licenses

Dogs Licensed in 2015.....	112
Kennel Licenses in 2015.....	5

Code Enforcement

Building Permits.....	18
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Motor Vehicle Registrations

1,417 Motor Vehicle Registrations Processed

MUNICIPAL OFFICIALS

Town Manager, Patten Ambulance Service Administrator	Rose Bragdon (January – February 16) Raymond A. Foss (Feb. 19 – Dec.)
Tax Collector, Treasurer, General Assistance Administrator, Treasurer of Patten Water and Sewer Departments	Rose Bragdon (January – February 16) Raymond A. Foss (Feb. 19 – Dec.)
Town Clerk, Administrative Assistant, Registrar of Voters	Carolyn Roy
Deputy Town Clerk	Chris Loucka (January – September) Kelly Ripley (Nov. 18 – December)
Public Works Director, Water and Sewer Operator	Kevin Noyes
Librarian	Doris Derespino
Parks and Recreation Director	Paula Sweeney
Fire Chief	Jordan Landry (January – June 18) Robert McNeally (June 19 - Dec)
Assistant Fire Chief	John Roy (January) Stephen Yates (February – December)
Patten Ambulance Service Director	Edward Noyes
Code Enforcement Officer, Licensed Plumbing Inspector	Barry Higgins
Animal Control Officer	John Roy
Health Officer	Ronald Blum, MD
Tax Assessor	Randy Tarr

BOARD OF SELECTMEN

Board Member	Term Expires
Richard Schmidt III, Chairman	2018
Sally Landry	2018
Kenneth Perkins, Co-Chairman	2019
Lana Tucker	2019
Reginald Porter, Sr.	2017

RSU 50 DIRECTORS

Board Member	Term Expires
David Kay (January - March) Nate Richardson (April 20 - December)	2019
Leslie Gardner	2017

CEMETERY TRUSTEES

Trustee	Term Expires
Donald Adams	2017
Edward Noyes	2018
Vacant Position	2018
Stephen Yates	2019
Dennis Rush	2019

PLANNING BOARD

Board Member	Term Expires
Vacant Position	2018
George Merrow	2019
Vacant Position	2019
Janice Dancer	2017
Henry Rauschnot	2017
Vacant Position	2019
Vacant Position	2017

VETERANS' MEMORIAL LIBRARY TRUSTEES

Trustee	Term Expires
Rowena Harvey	2018
Sharon McPhee	2018
Rebecca Boone	2018
David Michaud	2019
Cecily MacKinnon	2019
Rae Bates	2019
Ellen Dickinson	2017
Terry Pettengill	2017
Linda Lyons	2017

BUDGET COMMITTEE

Member	Term Expires
Henry Rauschnot	2017
Donald Adams	2018
Rebecca Phillips	2018
Vacant Position	2019

PARKS AND RECREATION ADVISORY COMMITTEE

Member	Term Expires
Vacant Position	2018
Eryn Schmidt	2018
Valerie Nason	2018
Alicia Rodgerson	2019
Vacant Position	2019
Vacant Position	2017
Samantha Richardson	2017

BOARD OF TAX REVIEW

Member	Term Expires
Donald Adams	2018
Rae Bates	2018
Rebecca Phillips	2018

MUNICIPAL TELEPHONE NUMBERS

TO REPORT A FIRE	9-1-1
TO REQUEST THE AMBULANCE	9-1-1
MAINE STATE POLICE	9-1-1 or 1-800-924-2261
PENOBSCOT COUNTY SHERIFF	9-1-1 or 1-800-432-7911
AROOSTOOK COUNTY SHERIFF	9-1-1 or 1-800-432-7842
Katahdin Valley Health Center – Patten	528-2285
Katahdin Valley Health Center - Island Falls	463-3600
Millinocket Community Hospital	723-5161
Houlton Regional Hospital	532-2900
Patten Town Office	528-2215
Patten Water Department	528-2215
Patten Sewer Facility	528-2053
Patten Fire House (non-emergency)	528-2197
Patten Ambulance Service (non-emergency)	528-2215
Veterans Memorial Library	528-2164
Patten Recreation Center	528-2902
NKVVDD (Dyer Brook Transfer Station)	757-8700
Penquis CAP	794-3093
Code Enforcement Officer (Barry Higgins)	267-0121
Plumbing Inspector (Barry Higgins)	267-0121
Superintendent of Schools	757-8223
Katahdin Elementary School	365-4285
Katahdin Middle & High School	365-4128

HOURS OF OPERATION

Facility	Days	Hours
Town Office	Monday - Friday	8:30 AM - 4:30 PM
Library	Monday Tuesday Thursday	10 AM - 12 PM / 1 PM - 4 PM / 6 PM - 8 PM 10 AM - 12 PM / 1 PM - 4 PM 10 AM - 12 PM / 1 PM - 4 PM / 6 PM - 8 PM
NKVVDD	Tuesday	9 AM - 4 PM
Transfer Station	Wednesday	11 AM - 6 PM
Dyer Brook	Saturday	8:30 AM - 4:30 PM

COMMITTEE AND BOARD MEETINGS

Meeting	Schedule	Time	Location
Board of Selectmen	Every other Wednesday	6:30 PM	Town Office
Parks & Recreation Advisory Committee	First Tuesday	6:00 PM	Rec Building
RSU #50 School Board Meetings	Second Monday	6:30 PM	Katahdin Elementary or Southern Aroostook (schedule available at town office)
NKVVDD Directors	Fourth Thursday	7:00 PM	Transfer Station, Dyer Brook

PUBLIC NOTICES

VETERANS TAX EXEMPTION

Pursuant to M.R.S.A. Title 36, Section 6536, there will be up to a \$5,000 exemption on the value of any residence of veterans who served in the Armed Forces of the United States during any federally recognized war period when they have reached the age of 62. The exemption also applies to the property of an un-remarried widow of a veteran who meets the eligibility requirements.

MAINE HOMESTEAD EXEMPTION PROGRAM

This is legislation which gives property tax relief to permanent residents of Maine. To qualify for this exemption, the homeowner is required to fill out an application, which is available at the Town Office. To qualify the property must be your primary residence and you must be the assessed owner for at least one year by April 1st of the year you are applying for the exemption. To be eligible for the exemption on your 2017 tax bill, you must have been assessed and resided in a Maine homestead on April 1, 2016. Forms filed after the April 1st date of any year will apply to the subsequent year tax assessment.

TAX PAYMENT PLAN OPTIONS

The Town Office staff would like to remind you that property tax payments do not have to be paid all at one time. It is okay to make monthly payments, or even just to pay intermittent payments when you can. For more information on our Tax Club, please contact the Town Office.

PERSONAL PROPERTY TAX

Each owner of personal property that is not exempt from taxation, and not otherwise subject to taxation under existing laws of the State, which on the first day of April in each year is situated, whether permanently or temporarily, shall, **on or before the first day of April in each year, return to the Municipal Tax Assessor a complete list of personal property which you own.** (TITLE 36 §760, M.R.S.A. 1964) **A form for this purpose is available at the Town Office during business hours.**

TREE GROWTH TAX LAW

Please be advised that all landowners with woodland enrolled in Maine's Tree Growth Tax Program must have a forest management and harvest plan developed for their property every 10 years. The legislature instituted this requirement in 1989. Any one purchasing land which is enrolled in the Tree Growth Tax Program has one year from the date of purchase to complete a forest management and harvest plan. Failure to do so within the one-year period will result in non-compliance with the program rules and substantial penalties may be assessed.

This plan may be prepared either by a Maine Licensed Professional Forester or by you the landowner. If you choose to prepare your own plan, it must, by law, be signed by a Licensed Professional Forester. When the plan is completed, you as the landowner need to submit a new application to the Town stating that the plan is done. You do not need to submit the plan to the Town, only the new application.

Guidelines for items that must be included in the forest management and harvest plan are available from the Maine Forest Service. A plan that meets the minimum requirements for the Maine Tree Growth program is a fairly basic document; a good starting point for a comprehensive natural resource management plan. Cost share money may be available from the Maine Forest Service to help defray the cost of a comprehensive natural resource management plan through the Forest Stewardship Assistance Program, although these funds are limited. For more information on the Maine Tree Growth Tax program, the planning requirements, or cost share programs, please contact the Maine Forest Service at 287-1073 or 1-800-367-0223.

SNOW IN PUBLIC WAYS

We are finding that people plowing their driveways and yards into the public ways are becoming an increasingly serious problem. This practice is both dangerous and illegal. State of Maine law states that a person may not place, and allow to remain, on a public way, snow or slush that has not accumulated there naturally. (MRSA 29-A § 2396 (4)). A person who obstructs a public way is guilty of a Class E crime (MRSA 17-A § 505(3)).

Not only is it illegal to plow snow onto a public way, you must also realize that if you do so, and this causes any personal or property damage, you are personally liable. Our snow removal contractor does his very best to make sure that you have safe travel conditions on our streets and roads. His job is difficult enough without his having to deal with this additional hazard and your cooperation is greatly appreciated.

NOTICE OF AVAILABILITY OF GENERAL ASSISTANCE

The General Assistance Program is intended to assist people who are in need and have nowhere else to turn. It provides assistance for basic necessities such as rent, food, personal and household supplies, medication, heating fuel, utilities and other essential services. All assistance granted is in voucher form and no cash assistance is granted. Any person in need of General Assistance from the Town of Patten may apply for assistance at the Town Office. Because of the process with the State, please come on a day other than Friday if at all possible. If you are unable to contact the Town Office, you may contact the Department of Human Services at 1-800-442-6003.

STREET LIGHTS

Please report any malfunctioning street lights to the Patten Town Office at (207) 528-2215. We require the exact location of the street light or the pole number of the light that is not working.

PLUMBING PERMITS

Plumbing permits are required per the State of Maine Plumbing Code. Permits may be obtained by contacting Barry Higgins, Licensed Plumbing Inspector at 267-0121.

BUILDING PERMITS CODE ENFORCEMENT OFFICER

Before any new construction, conversions, additions, relocations, renovations or replacement of any structure, including trailers, manufactured homes, and/or recreational vehicles when connected to any utility and/or used as a residence for a period of more than thirty days, you must obtain a building permit from our Code Enforcement Officer, Barry Higgins. You are not required to obtain a permit for the construction or placement of a dog house, children's playhouse, tool-shed or similar small building that is less than 100 square feet providing such structures meet all other requirements of this code. You can get an application for a building permit or a copy of the Building Ordinance at the Town Office and you can reach the Code Enforcement Officer at 267-0121 for any questions concerning the Town's Building Ordinance or any other code enforcement issues including Shoreland Zoning and other land use issues. Failure to obtain a permit may result in penalties.

CEMETERY

The Town Office has a map and listing of the cemetery lots for your information. The Town of Patten assumes no responsibility for any flowers, decorations, or displays at the cemetery. Flowers and decorations must be removed by November 15th of each year. Displays or flowers left during this period will be removed. Trees and shrubs may not be planted within 12" of the front of the headstone and must be removable. Flags will be placed on any veterans' graves if there is a flag holder present. If you know of any lot that needs a veteran's flag holder, please contact the Town Office. **The cemetery is closed for burials from November 15th until May 15th and there are no exceptions.**

CURRENT CEMETERY LOT PRICES

- **1/2 Lot:** Holds 2 full burials and many cremations \$200.00
- **Full Lot:** Holds 4 full burials and many cremations \$400.00
- **Cremation Lot:** Holds many cremations \$100.00

LIFETIME HUNTING & FISHING LICENSES

Effective January 1st, 2006, the State of Maine changed its complimentary hunting and fishing license program to a Lifetime License Program. Lifetime licenses are available to all persons under the age of 15 and to those 65 years of age and older. **Lifetime licenses must be obtained through the State of Maine, but applications and price lists are available at the Town Office.**

If you are over 70 years of age, you can obtain a lifetime hunting and fishing license at the Town Office for a one-time fee of \$8.00. A senior lifetime license also includes the following: bear hunt, bear trap, muzzleloader, migratory waterfowl, pheasant, spring and fall turkey, coyote night hunt, crossbow, one expanded archery antlerless deer permit, and one either sex permit. (You must still apply for any-deer and moose permits each year when applications become available). More information about lifetime hunting licenses can be found on page 5 of the current hunting law book.

VETERAN'S MONUMENT

There is an article included in this year's town meeting warrant to authorize the Municipal Officers to spend money to engrave additional names onto the existing Veteran's Memorial Stones that are in front of the Library and to construct a new monument. If you are a Veteran from Patten, whose name is not currently on the stones, please contact the Town Office.

RECREATIONAL VEHICLE REGISTRATIONS

Registrations of boats, all-terrain vehicles (ATV's), and snowmobiles may be obtained at the Patten Town Office during business hours or online at www.mefishwildlife.com. ATV and Snowmobile registrations expire annually on June 30th of each year.

Registration fees for ATVs are \$33.00, and Snowmobiles are \$45.00 plus an agent fee of \$1.00 for renewals and \$2.00 for first time registrations.

The fee for a boat registration is based upon the horsepower of the motor being used on the boat. If more than one motor is used on the boat, the boat must be registered for the biggest motor. All boat registrations expire annually on December 31st.

2017 Boat Registration Fees

0-10 HSP Motor	\$15.00	In addition to these fees, there is a \$1.00 Agent fee for each boat and a \$10.00 fee for the Lake and River Protection Sticker.
11-50 HSP Motor	\$20.00	
51-115- HSP Motor	\$26.00	
116 HSP & Higher	\$34.00	
Personal Watercraft	\$34.00	

DOG LICENSES

All dog owners must license their dogs before December 31st of each year. Dog licenses may be obtained from the Town Clerk during business hours. The fees for dog licenses are set by the State of Maine Department of Animal Welfare and it is \$6.00 for an altered dog and \$11.00 for an unaltered dog. The State of Maine requires us to charge a late fee of \$25.00 per dog after January 31st. **You are required to show proof of rabies vaccine and neuter/spay certificate, if applicable.** Most rabies vaccinations are valid for 3 years, except for puppies' first vaccination which is valid for 1 year. If a dog has already been licensed in this municipality, you do not have to show proof of rabies vaccinations each year, only when we do not have a current expiration date on file. If you cannot get to the Town Office and the rabies paperwork is up to date, you may license your dog through the mail or online at www10.informe.org/dog-license/

DOGS RUNNING AT LARGE

It is unlawful for any dog, licensed or unlicensed, to run at large except when used for hunting. The owner or keeper of any dog found running at large shall be subject to the penalties as provided below:

The Town adopted an Animal Control Ordinance at a Special Town Meeting on May 30, 2000 which sets penalties for dogs running at large.

- **1st Offense:** Written Warning
- **2nd Offense:** \$25.00 fine
- **3rd Offense:** \$25.00-\$100.00 fine (at the discretion of the animal control officer)

NOTICE TO PUBLIC SEWER USERS

The Patten Sewer Department has had a problem with the pump stations getting plugged due to inappropriate materials finding their way into the public sewer system.

These items should not be placed in the public sewer system:

rags, plastics, baby wipes, diapers, or other products that will not biodegrade in the waste water system.

When rags and other foreign material are caught in the sewer pumps they get plugged causing costly repairs and maintenance expenses beyond the normal operational costs.

If we do not get this issue under control we will be forced to look at a rate increase for sewer users. Your immediate cooperation is greatly appreciated.

ON-LINE MOTOR VEHICLE REGISTRATION RENEWAL

The Town of Patten is now part of the State of Maine Rapid Renewal Service. This service allows you to renew your vehicle registrations online. To use the rapid renewal program, you must have your old vehicle registration and your insurance information. The web address is: <https://www1.maine.gov/online/bmv/rapid-renewal/> or just simply do an internet search for rapid renewal.

ONLINE SERVICES

LIBRARY BOOKS for electronic E-readers:

Each citizen of Maine is entitled to a free library card, through the Bangor Public Library. To obtain a library card contact Barbara Higgins at: bhiggins@bpl.lib.me.us You can use your library card to download free E-books for your Kindle or Nook.

ATV'S - may be **renewed**, beginning **May 1st** at:

www.maine.gov/ifw/atv_snowmobile_watercraft/registration.htm

SNOWMOBILES - may be **renewed** beginning late **September/Early October** at:

www.maine.gov/ifw/atv_snowmobile_watercraft/registration.htm

BOATS - may be **renewed** beginning **December 1st** at:

<http://www5.informe.org/online/boat/>

FISHING/HUNTING/GAME LICENSES - beginning **December 1st** at:

www.state.me.us/ifw/

DOGS - beginning **OCTOBER 15TH** at: www10.informe.org/dog_license/

MOTOR VEHICLES - Registration renewals can now be done on-line at:

<https://www1.maine.gov/online/bmv/rapid-renewal/>

BURN PERMITS - Burn Permits can be obtained online at

www.maineburnpermit.com

ANY PERSON BURNING

logs, stumps, roots, brush, slash, fields of dry grass,
pasture, blueberry land, and debris is required by
Maine Law to obtain a Burning Permit from:

John Roy
191 Shin Pond Rd.
Patten
(207) 441-6059

You can also obtain a burn permit on-line at

www.maineburnpermit.com

The fee for this service is \$7.00.

- *You only may burn after 5:00 PM when conditions are
safest.
- *You should make sure you have adequate help &
equipment to control your fire.
- *It is illegal to leave a fire unattended at any time.
- *You are responsible for your fire & any damage it causes.

Patten Cemetery policy

Lot Prices and Sizes: Perpetual care is available for \$400 on a full lot or \$200 on a half-lot. Quarter size lots are available in certain areas for \$100. Funds are invested and the interest from these funds is used to defray operating expenses. Each full lot holds four full burials and is 16' wide by 12' long. Each half lot holds two full burials and is 8' wide by 12' long. Each Quarter lot is 4' wide by 12' long mostly used for cremations.

Seasonal Interment Dates: The cemetery is closed to interment from November 15 to May 15. The Board of Selectmen reserve the right to make exceptions to these dates on a case by case basis taking into consideration the weather, location of the burial, and the opinion of the Cemetery Sexton. Anyone violating this policy will be fined \$1,000. This applies to both the family and the party facilitating the burial.

Due to heavy traffic, the cemetery will be closed for all interments (including cremations) during Memorial Day Weekend (Saturday - Monday) and Patten Pioneer Weekend (the second weekend in August Friday - Sunday).

Grave and Monument Locations: The Town of Patten shall be consulted prior to any interment or placement of any monument. The Town will advise the location of the gravesite and also provide a location for the placement of the monument. There will be absolutely no interment (including cremations) without prior approval from the Town. Placement of monuments is not permitted without location approval from the Town. Anyone violating this policy will be fined \$1,000.

Gravesite Decorations: Trees and shrubs may not be planted directly into the ground. Containers may be placed within 12" of the front of the headstone and must be removable. Containers may not be placed on gravesites prior to May 15 and must be removed by November 15. Items remaining after that date will be removed and discarded. Winter season decorations are permitted but shall in all cases be removed prior to May 15. The Owner of any item(s) left in the cemetery assumes all risks related to the item(s) and agrees not to hold the Town liable for damages to or caused by the said item(s). The Town reserves the right to remove, or require removal, of any item from the cemetery at any time when it hinders maintenance or operations of the cemetery.

Seasonal Access: The cemetery is open year-round to foot traffic. It is closed to vehicular traffic from November 15 to May 15, unless otherwise approved by the Cemetery Sexton.

Pets: Pets must be on a leash and kept on the cemetery road. Pets are not permitted to roam the cemetery. The cemetery does not allow the burial of pets.

Burial Fees: The cost for a grave opening for a full burial is \$300. The cost for a cremation burial is \$100 if the Town opens and closes the grave. Families can choose to do their own cremation burials at a cost of \$25. Families must follow Town guidelines and placement instructions for all cremations. Anyone violating this policy will be fined \$1,000.

Weekend and Holiday Fees: The cost for a grave opening for a full burial on regular weekends (Saturday or Sunday) is \$400. The cost for a cremation burial on regular weekends (Saturday or Sunday) is \$150. The cost for a grave opening for a full burial on any holiday or holiday weekend (Saturday - Monday) is \$500. The cost for a grave opening for a cremation burial on any holiday or holiday weekend (Saturday - Monday) is \$200. Holidays include: Fourth of July, Labor Day, Columbus Day, and Veteran's Day.

This Policy has been reviewed by the Cemetery Trustees and has been adopted by the Patten Board of Selectmen on this 5th day of June 2013.

Attest: A True Copy
Terri Conklin, Deputy Town Clerk

From the Chairman of the Board of Selectmen

Fellow citizens,

On behalf of our Board of Selectmen, I am encouraged to report that since our last annual meeting, we continue to gain traction. There is obviously more work to be done but we continue to make progress in many key areas that are crucial to the success of our town. I am thankful for the opportunity to serve on a board with individuals who are committed to dealing with challenges and remain dedicated to a future in which our town can prosper from.

I hope many of you have had the opportunity to meet our town manager over the past year. Ray's now twenty-six plus years of governmental and non-profit fund accounting experience are an invaluable asset. He continues to demonstrate an intense focus on putting our town in the best possible position to succeed.

In 2017, we will continue our work on enhancing internal controls and committing to higher standards. This means creating an environment where personal and cultural change support each other in the context of community. Willingly experimenting with challenge in an effort to support transformation will inspire collaboration and help achieve prosperity.

Progress continues to be made on our comprehensive plan, see Ray's report for greater detail. The benchmark for our community's progress involves identifying unique assets and establishing priorities that will lead to specific strategies for addressing local challenges.

As we look forward, the need to equalize the valuations has become intelligible. This will help assure that no one taxpayer contributes more or less than their fair share of the tax burden. The state recommends revaluation every ten years and the Town of Patten was last done in 1985. Additional information on the subject is included in this report.

We cannot fix what happened yesterday, only affect today, and change tomorrow! We look forward to continuing our efforts toward securing adequate progression for achieving our town's sustainability. I wish everyone an enjoyable summer season!

Sincerely,

A handwritten signature in black ink, appearing to read "Rich H. Schmidt III" with a stylized flourish at the end.

Richard H. Schmidt III

THE MISPERCEPTIONS ABOUT PROPERTY REVALUATION

Our town recognizes the need to equalize the valuations so that no one taxpayer pays more or less than their fair share of the tax burden.

Revaluations are meant to capture changes in fair market value. The fair market value of real property (*land and buildings*) tends to fluctuate while the value of personal property (*cars, cash registers, and copiers*) tends to decrease. Consequently, fair market values change between revaluations. As they change, properties' assessed values no longer reflect 70% of the actual fair market values. Revaluation captures the change in fair market value and adjusts the assessment to reflect 70% of that value. Periodic revaluations save owners from paying more or fewer taxes than they should. To understand how this could happen, one has to remember that a tax bill depends on the property's assessed value and the town's mill rate.

The amount of taxes a person pays on a property equals a percentage of its assessed value. The percentage is commonly referred to as the mill rate, which the town sets after finalizing its budget.

In determining the total budget, the town weighs the amount of funds it needs to run the government against the revenues it expects to receive during the subsequent fiscal year. It subtracts the revenue it expects to receive from state and federal sources from the total estimated budget. The difference represents the amount it must raise from the property tax in order to balance the budget.

The town divides this amount by the total value of taxable property to determine the mill rate. It multiplies the mill rate against each property's assessment to determine the tax bill. For example, if the town's budget is \$1 million and the total value of taxable property is \$40 million, the mill rate would be 25 mills. The tax on a home whose market value is \$60,000 would be \$1,050:

Home's Fair Market Value: \$60,000

Property Tax Assessment (*70% of Fair Market Value*): \$42,000

Mill Rate: .025

Tax Bill: $.025 \times \$42,000 = \mathbf{\$1,050}$

Many taxpayers believe revaluations automatically trigger tax increases because their taxes are based on the property's assessment. If the assessment increases, so will the tax bill. But they do not consider the role the mill rate plays in determining taxes. Unlike the assessment, which does not change between revaluations, towns may change the mill rate each time they prepare the annual budget.

The above example shows how the town could reduce the mill rate and still generate the same amount of taxes when the property's fair market value increases. Assume that the property's fair market value increased to \$100,000 between revaluations and its assessment consequently increased to \$70,000. If the town reduced the mill rate from 25 mills to 15 mills, the owner would still pay **\$1,050** in taxes despite the higher assessment.

Date: March 10, 2017

To: Ray Foss, Patten Town Manager

From: Israel Boone, Patten Withdrawal Committee Member

Re: Withdrawal Status Update

As requested, here is a brief overview of progress made to date:

The withdrawal committees for Patten, Mt. Chase, Sherman, and Stacyville meet on a regular basis at the KES cafeteria. Jon Ellis was appointed our overall chairperson. Meeting minutes are kept by Terry Hill.

The overall withdrawal committee created subcommittees (with members from each town) to research the following: current assets (both fixed and liquid), new budget formation, cost sharing, and the creation of a new school board.

We have had a couple of negotiation meetings with the RSU 50 Superintendent and Board members (i.e. their selected withdrawal subcommittee members). Some points we are currently reviewing/negotiating with them include the effective date of withdrawal, buses/vehicles, central office equipment, fund balances, and shared services.

We have also begun work on the reorganization plan. We have appointed Andy Kay to be the primary contact person to communicate questions and request assistance from attorney Kate Grossman. All 4 towns collectively vote on when and what we contact Ms. Grossman about.

We encourage town personnel and town members to be a part of this process. Additional information can be accessed at: [http://www.pattenmaine.com/withdrawal](#)

Thank you.

Town Manager's Report

In my closing comments of my report last year I said, *"2016 will be another year of change. The intent is to focus on purposeful action to prepare for a brighter future for our citizens and for our town."*

In many ways, 2016 was that, a year of purposeful action; but it was also a year of challenges because of staff illnesses and staff changes. We also learned more fully the consequence of taking money from the fund balance and excise taxes for property tax relief and for emergency needs over many years. Our town roads continue to suffer by our not investing in their maintenance. We hope that 2017 will be a year to move forward with full staffing and with a plan to confront the issue of our deteriorating roads. We also hope that 2017 will be a year to continue making strides forward on what we began in 2016.

I started as town manager on February 19, 2016. I immediately began preparing the 2016 budgets, working on the audit of the 2015 fiscal year, and preparing the annual town report for the town meeting on April 20, 2016.

We moved my desk to the front room on April 9, 2016, something the Board of Selectmen had stressed when I was hired. Almost right away, that move became important because our Deputy Town Clerk was out from mid-April to mid-July and I learned a whole lot at the counter under our Town Clerk's tutelage.

This move gave me an opportunity to meet many of our Townspeople and I want to extend a heartfelt thank you for your welcome to me as your new town manager. Patten truly is a special place with several wonderful attributes, the foremost asset being our citizens.

One of the major threads through the year was the celebration of Patten's 175th birthday, on April 16, 2016. On that day, we had a birthday party at the Rec. and this was also the theme of Patten Pioneer Days. We still have mugs available at the town office.

We started several major projects and were a part of different initiatives in 2016, including the creation of a business directory and website; an agreement with Northern Maine Development Commission to complete a comprehensive plan (*something last done in 1970*), a vote to pursue RSU withdrawal, the Main Street DOT project, and the national monument designation in August 2016.

The development of the new section of the cemetery continued and substantial progress was made on cleaning and repairing stones in the northern section of the cemetery. A small scenic byway kiosk was installed where Merrow's store was previously located.

In the spring and early summer of 2016, the town faced challenges with our cash flow and fund balance. We had used over \$400k of the fund balance over the previous four (4) years. These issues had existed in prior years but were more acute in 2016 because of the cash flow issues. We liquidated a certificate of deposit and savings account to help us to pay our bills on time. The town's general fund also borrowed \$40,000 from the ambulance fund to cover the July, 2016, school obligation.

In part and because of these issues as well as the estimated mil rate, we called a special town meeting in August to approve budget cuts of \$75k along with the decision to use less of the excise tax revenue to offset property taxes and to increase the fund balance. This decision has put the town on a much better financial footing for 2017.

Throughout the year, I have worked to provide better and timelier information to the Board of Selectmen as well as increase transparency on financial issues facing the town. One factor which affected 2016 and will also affect 2017, is homestead exemptions. They are increasing a second year in a row, from 10k to 15k in 2016 and from 15k to 20k in 2017. This had and will continue to have a large impact on mil rates statewide.

Staffing has been a concern in 2016 as we lost over 1,400 hours. I did the best I could with part-time help for the majority of the year. We have hired a new deputy town clerk and with our town clerk back to work full-time, we are catching up and moving forward.

This year we are looking to complete the comprehensive plan (*August*) and the work on the RSU withdrawal continues. Work should be completed in the cemetery as far as cleaning the stones, and work will continue on the development of the new south section. We hope to continue work on our website, including the business directory. We continue to have funding for a new veterans' monument in the 2017 budget. There is a fund balance of \$6,645 for that purpose. Anyone interested, please contact me at the Town Office.

A large gateway sign, kiosk, and interpretive panels for the scenic byway will be installed in Patten Academy Park this summer. We have also begun planning for the 2018 DOT project concerning the water main that is in the state's right of way. The Webb Brook culvert under Main Street is being replaced and we must remove and reinstall the water main as part of this project.

Two other initiatives I wanted to highlight are a new working draft capital improvement plan (*CIP*) which will guide us in planning to improve all paved and unpaved roads in town from 2017 to 2023, and a new property revaluation. The new CIP is part of this year's budget and will be included in the comprehensive plan. Bid specifications were sent out for a complete revaluation for the Town of Patten. The last revaluation was done in 1985, with an across the board increase in land valuation in 2015. An additional sheet on revaluation is included in this town report and we are confident that we will end up with a fairer tax overall.

Several other things have been addressed by the Board of Selectmen in 2016. We changed the policy for water service, we now only contract with the property owners as opposed to tenants. We are going to be implementing a policy change with bid specifications in 2017, to include that the town take advantage of the Maine Law that allows us to recover taxes due before paying vendors. One earlier change of note to mention is that, starting with the 2015 tax year, the interest date moved from November 1 to sixty (60) days after the tax commitment date.

We are still actively working on issues concerning dangerous properties and those who have auto graveyards. Legal action against these and individuals with delinquent personal property taxes and unpaid fees for the Ambulance Service, are planned for 2017.

What's New for 2017?

I am again including some of the changes in tax laws that might be of interest to you:

Conveyance of state interest in certain real estate in the unorganized territory. This Resolve authorizes the State Tax Assessor to sell certain tax-acquired parcels located in the unorganized territory. Effective July 29, 2016. [LD 1457, Resolves, 2015, c. 59.](#)

Homestead exemption. The law has been amended to simplify municipal reporting requirements and to create an easier method for calculating the homestead exemption reimbursement to municipalities. Applies to property tax years beginning on or after April 1, 2017. 36 M.R.S §§ 683, 385; [LD 1551, PL 2015, c. 390.](#)

Municipal deorganization. The Legislature has approved Oxbow Plantation's request to proceed with the deorganization of the municipality. Once the process is completed, Oxbow will become part of the unorganized territory, which is administered by the state. Effective July 29, 2016. [LD 1635, P&SL 2015, c. 17.](#)

Education funding. The law adjusts the calculation of property fiscal capacity for municipalities that experience a reduction in value of more than 4.5% from the previous year, due to a single taxpayer. The adjustment increases state aid for those municipalities to help offset the sudden loss of value. The adjustment applies only to the 2016-2017 fiscal year. Effective July 29, 2016. [LD 1699, PL 2015, c. 487.](#)

See more at: http://www.maine.gov/revenue/propertytax/lawchange_2016.html#sthash:tSJRxWJ9.dpuf

In addition, we are retaining one of the New in 2016 items, as it documents the change in Homestead Property Tax Exemptions for the 2017 taxes

Homestead Property Tax Exemption. Beginning in 2016, the homestead exemption increased to \$15,000 with the State reimbursement continuing at 50%. In 2017, the homestead exemption will increase to \$20,000 with the State reimbursement rate of 50% on the first \$10,000 and 75% on the second \$10,000. Effective June 30, 2015. 36 M.R.S. §683;

See more at: http://www.maine.gov/revenue/propertytax/lawchange_2015.html#sthash:mJuvit4F.dpuf

In conclusion, 2017 will be another year where we have the opportunity to chart our own course as opposed to drifting along as we seem to have done in the past. If you have any questions about any material in this report, please do not hesitate to contact me at the town office.

Thank you,

Raymond A. Foss,
Town Manager
207-528-2215
207-528-2055 (fax)
townofpatten@gmail.com
www.pattenmaine.org

VETERAN'S MEMORIAL LIBRARY

2016 REPORT

Circulation numbers:

Books: 3,400 DVD's and VCR tapes: 350

Magazines: 45 Books on Tape: 15

Inter-library Loans: 105

We have available: 3 computers with high speed internet access, wireless access, printer and copier. Over 650 visits were made to use the computers.

Other services: Large print books, videos and DVD's, books on CD, historical information, magazines, library loans, tax forms and help filing online. I can also help get online for lessons on using computers and ancestry.com is free to the public.

Thanks to many donations in memory of family members, we purchased 120 books plus many books are donated. We raised \$351 during our book sale on Pioneer Days week. Thanks to Elka Roy for starting a story time on Monday mornings, all ages welcome.

Kevin Noyes continues to help me when I need him. He keeps the steps and walkway clear all winter.

Dave Michaud has generously continued to maintain our flower beds in front of the monuments. Thanks to Rachel and Dwinal Anderson for donating a beautiful wreath at Christmas in memory of Christine Shorey. Also, thanks to the Patten Area Woman's Club for purchasing a wreath from Wreaths Across America in memory of Dustin Harris to put in front of the monuments.

Linda Lyons is always glad to help out and fills in for me when I take time off. Roberta Palmer and Thurston Townsend help set up the book sale and clean up afterwards.

Doris DeRespino, Librarian

BOOKS, DVD'S AND MAGAZINES DONATED BY:

Rachel Anderson	Kristy Higgins
Jason & Dave Campbell	Tanya Corriveau
Darryl Smallwood	Carroll Bates
Karen Hall	Laura Cox
Roberta Palmer	Bob Howes
Janice Dancer	Frances Robinson Mitchell
Ellen Dickinson	Schmidt family

Christmas tree donated by Sally Landry

CASH DONATIONS;

Patten Area Woman's Club	Tom Byther
Jennings family	

DONATIONS IN MEMORY OF MYRON BALDWIN

Walter Musson	Serena Cole
Dave & Rae Michaud	Jean Camuso
Joan Speyer	

DONATIONS IN MEMORY OF ALBERT ELLIS

Sally Landry, Frank Landry & Sons	
Patrick & Susan Boyd	Mary Snow School
Dickie Somers	Al & Cecily MacKinnon
Judi & Ed MacArthur	Susan Weller

OTHER DONATIONS MADE IN MEMORY OF:

Jamie Main by Dawn & Mike Arbo, Dick & Peggy Engroff, Dysart's Service
Rosalie Merrow by Roberta Palmer, Deanna Gerow
Lisa Somers by Frances MacKenney
Cokie Kennedy by Craig Kennedy
Joanne Hanson by Roberta Palmer, Deanna Gerow
Eugene & Helen Ballard by Arnold and Jayne Ballard
Bud Patterson by Patten Academy Class of '55
Christine Shorey by Susan Weller
Charlotte Kaelin by Deanna Gerow

**If I missed anyone, I apologize.
Your continued support is greatly appreciated.**

NOTICE: Checks for donations to the library have to be made out to the Town of Patten because the bank will not accept them made out to the library since we don't have a separate account. I keep a record of all donations made to the library.

2016 Public Works

Annual report

Over the pot holes dark and deep, with our poor cars we must creep. We dodge to the left, we dodge to the right... there is no way to keep our front ends tight. Up ahead, a smooth section we long to reach is soon forgotten as a frost heave launches us from our seats. We all know that fixing these damn roads will not be cheap, but it's now or we will have nothing left to keep. Our roads are in tough shape, and with budget cuts in the last few years and no major paving or road repair being done, they have only gotten worse. Patching during the summer months helps to keep the pot holes down, but come first snow it starts to disintegrate and most of it ends up in the ditch when the plowing starts. The good news is we have been working on a seven year plan to get this problem resolved. If the budget figures work out, all paved roads in town would get new tar. This will not be a rebuild or a super-highway coat but enough to make vast improvements in the ride and add some structural stability to our roads. As far as the order in which roads will be fixed, we have a preliminary plan that is subject to change but is based on road condition and budget restraints. So please be patient if your road is not first on the list.

With a grant from DEP, we added an extension on Dearborn Street to our wastewater system this summer. Over eight million gallons of waste water were treated and discharged through our system. We are still having problems with wipes and other non-degradable items being flushed into our system and causing the pumps to plug. Each time this happens the pumps must be pulled and cleaned. This not only takes time - but there is a distinct possibility that the pump could be damaged. A new pump will run in the vicinity of 12 to 15 thousand dollars to replace. Multiply that by four pumps, and that is a serious chunk of change! So please think before you flush anything down your toilet that doesn't belong there.

The water department supplied over eight million gallons of clean safe drinking water to about 180 customers. We are very lucky to have a system that can not only meet our daily needs, but can have enough capacity to provide fire protection and a several-day backup for emergencies. The 2017 budget for water budget for water includes \$15K for design work for the DOT culvert project on Webb Brook on Main Street.

The cemetery is looking sharp now that most of the stones have been cleaned and straightened by Steve Yates. As always, Steve Anderson and his crew have done an outstanding job with the mowing. The brush has been removed from the north side of the old section and will be fixed for mowing this summer.

In closing, I would like to say thank you to our many contractors and volunteers that have helped us through the year. Without their knowledge and expertise, these projects would not have happened. I would also like to give a special thanks to the town office staff, the selectmen, my summer help, and the citizens of this town for your help and support.

Kevin Noyes

Public Works

Patten Ambulance Service

Patten Ambulance Service responded to a total Of 438 calls in 2016. This represents a slight decrease from the 458 calls in 2015. It is uncertain whether this represents a trend due to changing demographics, and only time will tell if this continues. There has definitely been a decrease in the number of hospital to hospital transfers over previous years. The reasons for the decrease in transfers is attributable to several factors, primarily, the increased competition from other ambulance providers that are located in closer proximity to the hospitals. We also currently have only one paramedic which limits are ability to accommodate the hospitals every time they call. While we have no intentions of moving our operations closer to the hospitals, we will soon have another paramedic. We have one employee who is currently attending college with financial assistance from Patten Ambulance Service and he should obtain his Paramedic Licensure sometime in June 2017. We hope to be able to generate more business opportunities through hospital to hospital transfers once we have this additional paramedic.

We currently have what I believe to be a professional and dedicated staff that is committed to providing the best emergency care possible to our customers. In addition to the one paramedic we have two advanced EMT's , four basic EMT's and two non-EMS licensed drivers. I would like to take this opportunity to thank all of the ambulance services members for their dedication to the service. I would especially like to say thank you to one of our longest serving and most dedicated employees Wayne "TUSH" Heath. Wayne has been a stalwart with the ambulance service for many years and has been one of our most well-liked and respected members. Wayne is semi-retired from the service now, however, we still occasionally have to disturb his leisure time when we occasionally become overwhelmed with multiple simultaneous calls. We are extremely grateful for his years of dedicated service.

Patten ambulance Service continues to do relatively well financially. We continue to operate without any taxpayer assistance from our citizens while providing what we believe is quality care. The ambulance service provides full-time employment to several of our members and a good part-time job to several others. We also currently have over \$250,000.00 in unpaid debt. A good portion of this debt is owed by local citizens who continue to benefit from the ambulance service's existence. I will be working with the town manager and the board of selectmen to find ways to collect these debts in order that we may continue to operate without burdening the taxpayers.



Edward Noyes, Director

2016 Patten Fire Department Report

The Patten Fire Department has had another busy year. We responded to 27 Fire calls.

In December at our meeting we re-elected Robert McNeally for Fire Chief, Steve Yates as Assistant Chief, Travis Yates as Captain, and Lana Tucker as Secretary.

Our department is busy doing our yearly training on pumps, Jaws of Life, CPR, first aid and other mandatory trainings that we need to do throughout the year.

We can't help but stress the need for more man or woman power. Anyone interested in becoming a member is more than welcome to attend a meeting on the First and Third Sunday of the month at 4:00pm at the Firehouse on Dearborn Street. Everyone is welcome.

As always, we are hoping in 2017 to have more volunteers. It would help tremendously when we go on a fire call. More hands are always needed.

Patten Fire Department would like to thank all the businesses and community members for their support over the past year. Without all of the support the Department would not be where it is today.

We had a total of 27 calls in 2016. The breakdown is as follows:

- Structure Fires	8
- Vehicle Fires	1
- Vehicle Accidents	7
- Snowmobile Accidents	1
- Chimney Fire	1
- Fire Alarms	2
- Grass Fires	3
- False Alarms	1
- <u>Miscellaneous Fires</u>	<u>3</u>
TOTAL	16

Patten Parks and Recreation Report for 2016

The Patten Recreation Department has had another fun filled year with a 2016 softball championship team and success with a few new events Samantha and I have added to the program. Our new Theater program has given our community and local children a very creative edge, along with the ever so famous Friday Dodgeball that Sam has made a huge hit with all ages of kids on Friday, along with her under the lights kickball games that brings out not only kids, but adults to make it a real community event.

Pioneer Days had a lower turn out then normal in 2016, and, taking that into consideration, we will be making a few changes to 2017 Pioneer Days, such as shortening the 2017 Pioneer Days to 5 days.

Patten Rec Department would not be what it is today without the help of all our volunteer coaches, referees and sponsors. Without the help of all these individuals we would not be thriving as we are. And, of course, our Advisory Board members and all their great ideas. I thank you as you have all helped make our program a success.

We still have three spots available if anyone is interested in volunteering your time to help make our programs better. Please come join us. We meet once a month and have spaces for anyone interested.

The local businesses that help make special events such as the June fishing derby & Pioneer days would not be the success it is without their donations and gratitude you always show us on behalf of Sam and I and the children that look forward to coming every day to the programs we put on, we, THANK YOU!

Shin Pond Village - Terry Hill
Richardson's Hardware - Nate Richardson
Ellis Market - Jon Ellis
Calculations - Mellissa McAvoy
Debs Deli - Deb Perkins
Patten Drug Store - Joel Fitzpatrick
Clam Shack - Craig Hartsgrove

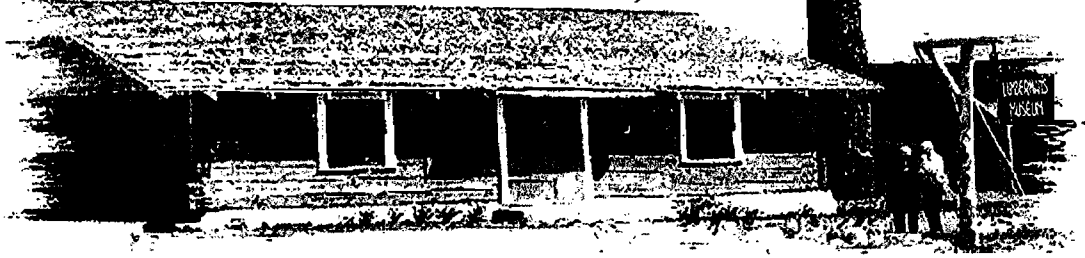
Special thank you to Jordyn Ritchie for all her hard work on the dance program she has brought to our community and giving local children in all surrounding towns a chance to experience a program they may not be able to attend otherwise.

Samantha Richardson, thank you for your 150% dedication you have for this program and everything you do to keep the community and programs active. You have been a real asset to the Rec. Dept. and not only because the girls love to steal your phone and hack into your accounts to post pictures of themselves to see how long it takes you to notice their cleverness, you have brought a fun exciting atmosphere to our gym. So, on behalf of the children of our community, Thank you Sam!!

Don't forget to check out Patten Rec.'s Facebook page at:
<https://www.facebook.com/Pattenrecdepartment/>. Our email is pattenrec@gmail.com.

Paula Sweeney

Recreation Director



February 9, 2017

Board of Directors

Officers

President:
Frank Rogers
Kingfield

Vice President:
Stephen Giles
Patten

Treasurer:
Kenneth Perkins
Patten

Secretary:
Rhonda Brophy
Patten

Members

Ron Blum
Patten

Bud Blumenstock
Orono

Rich Cormier
Patten

Terry Hill
Mt. Chase

John Hunter
Patten

Kenneth Libby
Hersey

Peter Roy
Carrabassett Valley

Eryn Schmidt
Patten

Town of Patten
P.O. Box 260
Patten, Me. 04765

Dear Town of Patten Friends,

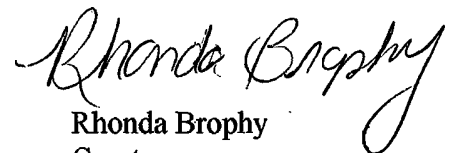
As in past years, we are asking you, as residents of your town, to support the work of the Patten Lumbermen's Museum. Financial assistance improves our ability to provide guided educational tours of the Museum to fourth grade students from towns near and far as part of their mandated curriculum. The value of "hands on" learning is fascinating to watch as students, many with direct family connections, experience a day in the life of a lumberman in our Maine woods during the 1800's.

It is not only students who benefit from a trip to the museum, however; many families visit with older parents and grandparents, reminiscing and passing on the memories of their experiences in a time gone by.

Now, as in the past, education and preservation of logging and lumbering history is vital. With your support, we will continue to work toward our mission. Please feel free to contact us if you would like more information regarding the use of your funds. Thank you.

Visit our web site at www.lumbermensmuseum.org or find us on Facebook for news of upcoming events.

Sincerely,


Rhonda Brophy
Curator



ROCKABEMA SNOW RANGERS
P.O. BOX 898
PATTEN, ME 04765

GROOMING MORE THAN 100 MILES OF TRAILS
THROUGH TEN TOWNSHIPS AND TWO COUNTIES

PRESIDENT	ROBERT HOWES
V.PRESIDENT	KEN PERKINS
SEC.&REPORTER	KAREN ADAMS
TREAS.	LAURA KENNEY
TRAILMASTER	JOHN LANDRY
MEMBERSHIP	GLADYS HANSON

- ◆ Rockabema Snow Rangers snowmobile club not only grooms trails!
- ◆ We are primarily a social club open to membership from all, not only those who snowmobile.
- ◆ We maintain a facility that is available for rentals.
- ◆ We also sponsor Cub Scout Pack 205 and Boy Scout Troop 205. The clubhouse is available to the boys for meetings and events.
- ◆ Our meetings are held on the second Saturday of the month, September through May. Elections are held in April.

The club would like to thank the Town of Patten for continuing to support us by transferring funds from the State of Maine, including snowmobile registrations and grant funds.

Sincerely,

Laura Kenney, Treas.

**PATTEN HISTORICAL SOCIETY
PATTEN, MAINE**

January 15, 2017

Town of Patten,

The Patten Historical Society would like to have a request put in the town report for 2017.

We would appreciate a donation of \$1,000 to help with expenses to keep the house insured and maintained. We would like to be able to continue preserving the history of the town and surrounding areas.

Your continued support is greatly appreciated.

Yours truly,

Doris DeRespino, Sec.

PATTEN HISTORICAL SOCIETY

February 2, 2017

The Patten Historical Society continues to accept articles of historic value to display in the Robinson house. If you have anything to be donated, please call Sharon McPhee at 528-7577. We will be glad to arrange tours during the months of May to September.

This past year, we held our open house during Pioneer Days sponsored by the Patten Area Woman's Club. We continued our description of the settling of Patten. George Merrow, Eve Rice, Sally Drew, Rhoda Houtz and Judi MacArthur were presenters. Over 50 people attended.

We would like to thank Dawn and Ervin Tower for paying for and arranging to replace the front and side porch floors. Your continued support is greatly appreciated. We also would like to thank Steve and Vicki Richardson for donating several sets of vintage drapes and curtains for the parlor, upstairs bedroom and the summer kitchen.

We would love to have new members to help continue our efforts to preserve the history of Patten. Membership is \$15 for an individual.

Thank you to the town of Patten for donating \$1,000 a year to help with insurance costs.

Members of the society have been assisting the Byways Committee in planning the kiosks to be set up around town. Feel free to call Sharon any time with questions.

Doris DeRespino, Secretary

January 2017

To: Patten Selectmen

In November of 1978, the SAD 25 school board gave permission to the Patten Woman's Club to use the land previously occupied by the Academy as a beautification project for the town. In the following thirty-nine years, numerous individuals, organizations and foundations have donated time and money to this project. We all should be so proud of what has been accomplished and how much the Park has "given back".

Last summer, volunteers gathered to work on repairs to the gazebo. The stairs were replaced, along with the lower latticework apron. The project will be finished this summer and once painted, the gazebo will look like new.

The Patten Area Woman's Club appreciates your yearly contribution towards the Park's operating expenses. We hope you will consider appropriating \$600 again this year.

Thank you

Sharon McPhee and Judie MacArthur
Co-chairs of the Patten Academy Park

PATTEN ATV CLUB



PO BOX 105
Patten, ME 04765
207-538-6396
pattenatv@gmail.com

February 28, 2017

To: Town of Patten,

The Patten ATV Club would like to thank the Town of Patten for its donation of \$1000 in 2016. The money that has been donated helps the club with improvements to already existing trails & also the construction of new ones in our local area. Without support from our town and its citizens this relatively new sport would not thrive as it has these past years. Last year alone our membership increased to over 110!

Our club has 76 landowners currently who allow us to have the use of well over 100 miles of trails now. That number also has grown since 2016. This is also another great accomplishment for us. These people allow us to not only have access to their land, but to also dig ditches, build bridges, cut trees down, and post signs on property that they own and pay taxes on. We, everyone who uses the atv trails are very fortunate to be living in an area with so many unselfish landowners. Please remember to respect these landowners, without them, we would not be able to ride so many trails legally.

Patten ATV Club will be leaving membership applications at the town office this year. We hope to encourage people to join the local club while registering their ATV's.

Some of the club trails are located on Irving land. You are not allowed to ride on Irving without being a member of an approved club. Patten ATV Club is approved by them. When joining our club, we provide you with a sticker that Irving recognizes and allows you to ride on their land.

The club is requesting another \$1000 donation from the town for 2017. We will continue to improve the existing trails and will be adding new ones.

Sincerely,


Laura Chicoine

Secretary



Ms. Carolyn Roy
Town of Patten
PO Box 260
Patten, ME 04765

Dear Ms. Roy

Penquis is requesting that the Town of Patten allocate \$705.00 at its 2017 meeting to support Penquis' work. This amount is equal to 1.3% of the services received.

During the year ending May 31, 2016, Penquis assisted residents of the Town of Patten with services valued at \$54,216.00. A summary of services provided to residents and the value of those services is enclosed.

You can go to the Penquis website at www.penquis.org to view the Annual Service Report for the year ending May 2016. The report lists the services provided to each town and the value of those services. We would be happy to provide a hard copy of the report. Please contact me if you would like to receive a copy.

2017 marks the 50th anniversary of Penquis. We are honored to have been of service to local citizens and communities for so many years, and look forward to many more. To learn how we might better assist the least fortunate of our citizens, we welcome the opportunity to discuss services with municipal officials. I would be pleased to have a member of our staff meet with you, review this request and identify how Penquis might be most responsive to the needs of the Town of Patten.

In the meantime, if you have questions about our request or if Penquis can assist one of your citizens, please call me at 1-800-215-4942 or 973-3500.

Sincerely,

Kara Hay
Chief Executive Officer

262 Harlow Street	(207) 973-3500
PO Box 1162	Fax (207) 973-3699
Bangor, Maine 04402	TDD (207) 973-3520
www.penquis.org	1-800-215-4942

TO: Citizens of Patten

Year End: **2016**

Penquis provides social and other support services to low-income individuals and families throughout Knox, Penobscot and Piscataquis counties in order to alleviate and eliminate the causes and conditions of poverty.

For the year ending May 31, 2016, the following services were provided to residents:

SERVICE	NUMBER SERVED	VALUE <small>(includes leveraged funds)</small>
Above Ground Storage Tank <i>Replaces above ground home heating oil storage tanks in poor condition.</i>	<u>1</u> Households	<u>\$3,410</u>
Central Heating Improvement Program <i>Repairs or replaces faulty central heating systems.</i>	<u>4</u> Clients	<u>\$7,382</u>
Emergency Crisis Intervention Program <i>Provides home heating assistance to income-eligible households that are in an emergency or energy crisis.</i>	<u>5</u> Households	<u>\$962</u>
Friend & Family Miles <i>Provides travel reimbursement for eligible appointments.</i>	<u>4,101</u> Miles	<u>\$861</u>
Good Neighbor Heating Assistance <i>Provides 100 gallons of heating fuel to households whose income is 250% of the federal poverty level or less.</i>	<u>1</u> Households	<u>\$180</u>
Low-Income Home Energy Assistance Program <i>Assists income-eligible households with home heating costs.</i>	<u>62</u> Households	<u>\$35,798</u>
Volunteer Miles <i>Provides public and social service transportation in private vehicles with volunteer drivers.</i>	<u>13,714</u> Miles	<u>\$5,623</u>

Total Value:

\$54,216

**Values reported as "0" have been omitted due to clients' residency not being limited to the municipality (for example, Students of a school that serves multiple communities within a school district).*

This year we are requesting: \$705

Municipal support is greatly appreciated, as it provides flexible funds to meet important needs that specific, earmarked Federal and State funding does not allow.

Thank you for your continued interest and support!

Provide Immediate Assistance to Families in Patten

The American Red Cross responds to nearly 70,000 disasters each year, and the vast majority of those are home fires. While we work in communities nationwide to help prevent these tragic events, we also need to be prepared to respond locally when they occur.

The Red Cross is committed to meet the emergency needs of each and every family in Patten. The Red Cross is there to help and last year, we served 47 people from across Aroostook County, but fortunately no people from Patten. In FY2016, the Red Cross has responded the emergency needs of 807 people from 345 families in Maine!

The American Red Cross respectfully requests a municipal allocation in the amount of \$1200 from the residents of Patten for the coming year.

Within minutes of learning about a home fire, local Red Cross volunteers are on the scene providing care and comfort to those affected. One way we help is by ensuring that their immediate needs, such as food and shelter, are met. We do this by providing families with client assistance cards, which they use to purchase essential items that were lost in the fire. This special card often represents the first step in recovery following a home fire, but we need your continued support to offer these vital financial resources to your neighbors.

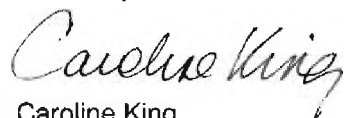
The Red Cross must be ready to respond to a family or the larger community in need whenever and wherever a disaster may strike and that constant state of readiness requires the generous municipal, corporate, foundation and individual financial support. The Red Cross is counting on the people of Patten.

All Red Cross disaster relief is provided free of charge to individuals and families. The American Red Cross is not a government agency. Though our services are congressionally mandated, the American Red Cross relies on voluntary contributions from individuals, companies, municipalities and charitable organizations in order to deliver on our mission to alleviate human suffering.

The biggest disaster threat to Maine families isn't floods, hurricanes or tornadoes; it's a home fire. The American Red Cross responds to a disaster every eight minutes and nearly all of these are home fires.

The Red Cross must be there 24 hours a day to answer the call and with the support of neighbors like you, we will always be ready.

Warm regards,



Caroline King
Executive Director
American Red Cross
207-272-9561

Caroline.King@redcross.org

PS: Please feel free to contact me if you would like any additional information about Red Cross services or if you would like to have a Red Cross representative speak at your town or committee meetings.



American Red Cross
Maine

The American Red Cross in Maine Responds

Overview

The American Red Cross in Maine prevents and alleviates human suffering in the face of emergencies by mobilizing the power of volunteers and the generosity of donors. When disasters strike, the Red Cross responds, whether it is aiding those impacted by a home fire or sheltering those displaced by widespread events, such as flooding or an ice storm. Our dedicated volunteers, generous donors, and employees share a mission to provide relief to individuals impacted by disasters and help to prevent, prepare for and respond to emergencies through five key service areas.

Service Areas

Disaster Relief

Responded to more than 250 disasters in Maine, assisting 919 individuals* — thanks to the help of more than 1,100 volunteers*. When these emergencies arise, the Red Cross provides lodging, food, and clothing, as well as health services and emotional support to help families and communities throughout the recovery process. The Red Cross plays an essential role in disaster response efforts, partnering with other agencies and organizations to deliver services to those in need.



Lifesaving Blood

Collected 69,564 units of blood* donated by individuals in Maine; each unit helps to save up to three lives. The Red Cross provides more than 40 percent of our nation's blood supply and is the largest single supplier of blood and blood products in the country.

Health and Safety

Empowered 20,116 Maine residents* with life-saving health, safety, and preparedness information and skills through training courses such as First Aid, CPR, Water Safety and Babysitter Training.

Military Family Support

Helped more than 1,100 Maine service members, veterans and their families through a variety of services — connecting service members to their families through emergency messages, linking military and veteran families to important information, financial assistance and other community services; and, cared for our veterans through volunteer involvement and the donation of therapy equipment.

International Services

As part of the International Red Cross, we're part of the world's largest humanitarian network, working together to meet the needs of the world's most vulnerable communities.

**More than 1,100 volunteers
make up and staff the
humanitarian services
workforce in Maine, and
are often first on the scene
of a fire or other disaster,
aiding those impacted.**



**Fiscal Year 2016 figures (June – July of 2015)*



Eastern Area Agency on Aging

450 Essex Street, Bangor, ME 04401-3937
Tel: (TDD) (207) 941-2865 or (TDD) 1-800-432-7812
Fax: (207) 941-2869 www.eaaa.org

Town of: Town of Patten
PO Box 260
Patten, ME 04765

Greetings,

Did you know that in Maine:

- 14% of Maine citizens live in poverty,
- 12% of Maine citizens under the age of 65 have no health insurance,
- 23% of Maine seniors experience marginal, low, or very low food security, and
- Maine ranks 41st out of 50 for adults 65 and older who have a creditable prescription drug plan?

Did you also know that last year Eastern Area Agency on Aging (EAAA):

- Provided health insurance counseling to over 4,800 community residents,
- Saved community residents \$149,000 in health insurance premiums, deductibles and copays,
- Provided 244,000 pounds of food to low income seniors, and
- Provided 29,000 hours of volunteer services across our region?

Nevertheless, EAAA cannot accomplish the goal of keeping older adults thriving and healthy in their community on our own. It is through the continued support of towns and municipalities like yours we are able to offer much needed services and resources to community residents in Washington, Hancock, Piscataquis, and Penobscot counties. We greatly appreciated the feedback from last year's mailing; therefore, we again decided to include a report listing services EAAA provided to benefit your residents over the past 12 months as well as their associated costs.

As you prepare your town's budget, we ask that you consider Eastern Area Agency on Aging in next year's budget allocation.

➤ Total cost of services in your town last year:	\$ 39,975.00
➤ Your town's allocation to EAAA last year:	\$ 100.00
➤ Amount requested for 2017	\$ 2000.00

In the meantime, if you have questions, please call Terri Gallant at 1-800-432-7812 or tgallant@eaaa.org. We have also enclosed a one page sheet that provides a summary of the programs and services we provide. Please visit www.eaaa.org to learn more about Eastern Area Agency on Aging's work.

Sincerely,

Dyan Walsh
Executive Director

Your Area Agency on Aging Serving Penobscot, Piscataquis, Hancock & Washington Counties Since 1973
Eastern Area Agency on Aging is a 501(c)3 - Private Non-Profit Organization



Eastern Area Agency on Aging

450 Essex Street,
Bangor, ME 04401
(207) 941-2865 (800) 432-7812
www.eaaa.org

Services Provided to the Town of Patten:			PENOBSCOT COUNTY
Program Name:	Description:	Served:	Cost For Service:
Amish Heaters	Supplemental heat source via electric heater	0	\$.00
Commodity Supplemental Food Program	Supplemental food for eligible seniors	126	\$4,914.00
Congregate Meals	Delicious meals and socialization for seniors	66	\$726.00
EZ Fix	Minor home repair program	3	\$75.00
Family Care Giver Services	Support and education to individuals caring for loved ones - including Alzheimer's/dementia	3	\$237.00
Family Care Giver Respite	Assistance in paying for someone else to provide care for the loved one with dementia	0	\$.00
Furry Friends	Supplemental pet food	88	\$176.00
Health Programs	Wellness program supporting older adults living well and aging well in their communities	0	\$.00
Home Delivered Meals	Meals on Wheels & 3D Catering	1662	\$18,282.00
Information & Assistance	Office appointments, home visits and telephone calls linking individuals with available services, including but not limited to Medicare counseling*	75	\$1,125.00
Legal Services	Free legal assistance for seniors	8	\$160.00
Money Minders	Aids in budgeting, checkbook balancing and bill paying services	0	\$.00
Nutrition Improvement Program	Individual analysis, solutions and assistance in addressing food insecurity issues	12	\$300.00
Pantry Partners	Links seniors with farmers who grow produce for them	440	\$13,640.00
Transportation	Transportation - limited transportation for medical appointments and personal errands for those who qualify (where available)	34	\$340.00
2504 Services Provided to 82 Resident(s).			
*In 2016, Our State Health Insurance Assistance Program staff and volunteers helped residents save \$600.00 by comparing their health insurance options, including Medicare Part D.			
Total cost of services provided:			\$39,975.00

Total expenses in the program divided by the units of service provided.

02-10-2017

To: The Selectmen and Townspeople, Town of Patten.

From: Agape Food Pantry

Subject: Request for Funding

Would it be possible to request an article be included in your Town Budget request to assist the Food Pantry in supporting the needs of the area people? These funds are used to purchase perishable goods, such as meats and other perishable, etc.

A sum of \$1,000 would be appreciated. Thank you.

Janette A. Parady
Director
of Agape Food Pantry

Upper Valley Economic Corporation



36 School Street ♦ Suite 4 ♦ Sherman, ME 04776 ♦ USA
Phone 207-365-7631 ♦ Fax 207-365-7631

March 27, 2017
Ray Foss
Town of Patten
P.O. Box 260
Patten, ME 04765

Dear Board of Selectmen:

The UVEC Food Pantry has been in operation since December 2008. We serve the communities of Patten, Sherman, Stacyville, Benedicta, Silver Ridge, Crystal, Hersey and Island Falls.

During the seven years of operation we have assisted, (from the Town of Patten) 83 households of which there were 38 elderly, 106 adults, and 47 children for a total of 191 individuals.

The UVEC Food Pantry is requesting \$250.00 from your community to help cover our expenses: Warehouse fees from the Catholic Charities, Electric bill from the Sherman Municipal Building, supplies such as Freezer bags, Protective gloves, and on occasion we purchase certain staples from the local store so that we can offer items such as Peanut butter, Cereal, etc that we are low on for inventory to the families who come to the Pantry for food.

The UVEC Food Pantry hopes you will support our efforts to serve those in need in your Town with an article for funding in the amount of \$250 for the 2016 Town Meeting.

Sincerely,

Jeff Packard
UVEC Food Pantry

February 24, 2017

To: Town of Patten,

As 2017 Coach / Manager of Patten Little League (PLL), I am writing this letter in request for consideration of a donation from the town of Patten. The donation would be used towards the associated cost of running PLL. PLL is part of the Katahdin Valley Little League, which includes the town teams for Patten, Island Falls, Oakfield, and Sherman.

The Town of Patten has donated \$1000 a year for at least the last three years.

PLL funds its operating expenses through donations from the Towns of Patten and Mt. Chase. Other funds are raised by PLL participants through an annual bottle drive, concession stand sales, and "passing the hat".

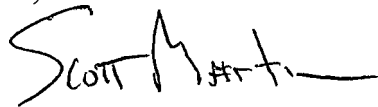
Local businesses and individuals also have donated time, materials, and money for the PLL program.

Operating costs for PLL has been around \$2000 annually.

- Field maintenance (material, equipment, services) (\$550)
- Field Lights (\$400)
- Annual League dues (\$325)
- Baseball equipment (balls, bats, helmets, etc.) (\$200)
- Baseball Hats (\$150)
- Trophies / year end party (\$140)
- Ice cream for kids after games (\$100)
- Umpires / Volunteer gift certificates (\$100)

I appreciate your consideration of this request. Please contact me if you have any questions.

Regards,

A handwritten signature in black ink that reads "Scott Martin". The signature is written in a cursive, flowing style with a long horizontal line extending to the right.

Scott Martin, 2017 Patten Little League.

Home 528-2121 Cell 557-0824

Main Street and Cemetery Flags

I am requesting \$1,000 towards the purchase of new flags for the Main Street Flags, for the year 2017. There are approximately 100 flags that are put out each year. This includes the streets going in and out of the town of Patten and at the cemetery where a wonderful display of seven flags fly.

Marty Arbo began this project in 2006, soon after Army Spec. Dustin Harris died while serving in Iraq. He purchased 40 American flags and had them flying when the funeral procession arrived in town.

Over the years, people have felt pride and patriotism as they see these flags be erected each spring, near Memorial Day and continue flying over the summer into November for Veteran's Day.

Marty has expressed a desire to retire from this project, after this year. He has raised money for the flags for ten years through donations, a BBQ after the Memorial Day parade, and from his own pocket. He spends countless hours putting the flags up and down, replacing ripped, worn-out, or stolen flags and storing them.

I feel the townspeople of Patten owe Marty Arbo a debt of gratitude for his dedication to this project.

I do not want to see it stop, so I am asking the town to appropriate the funds to help in maintaining the Main Street Flags.

Marty says it costs between \$2500 and \$3000 each year to sustain these flags, poles, ropes, etc. and of course manpower to keep this venture going.

It is my hope someone or a group will want to continue this worthwhile project. If you or anyone you know are interested, please contact Marty or me.

We are grateful to the townspeople for the \$1000 donation last year.

Thank you, Terry Pettengill



maine public

RADIO · TELEVISION · ONLINE

December 28, 2016

Mr. Raymond Foss
Town of Patten
P.O. Box 260
Patten, ME 04765-0260

Dear Mr. Foss,

I am writing today to request support from your community in the amount of \$100 for Maine Public for 2017.

Maine Public – yes, a new name! – remains committed to better serve, inform and entertain communities like yours across Maine. We focus on Maine stories and Maine people and are well aware that access to quality programs and information should have few barriers to individuals and families no matter where they reside in our state.

To that end, we continue to provide Maine Public Television, our primary television channel, and The CREATE Channel for free over the airwaves. This year we are especially excited to add another free over the air channel focused on kids and education called the PBS Kids Channel. Children and parents across Maine will have access to this channel and enjoy the safe and instructive content that PBS provides through its children's programming.

Access is also a theme of our radio signals. We have two now, Maine Public Radio and Maine Public Classical, that serve the state. In the case of Maine Public Classical, we are carefully building an entirely new network and with five transmitters currently in the fold, we can now reach over 500,000 Mainers with a terrestrial radio signal dedicated to classical music, jazz, and opera.

We remain focused on offering more in-depth coverage of events and issues in Maine and explore how national and international events might affect our state. Our reporters cover the entire state and their work is heard throughout the day on Maine Public Radio and on our website. Our afternoon call-in news show, *Maine Calling*, continues to grow a passionate audience as they touch on issues that affect all Mainers. And we are continuing to develop new programs that we think your community will really enjoy. We are about to launch a new program called the Maine High School Quiz Show that will feature students from schools across Maine competing in a battle of wits.

All of our work is only possible through support from communities like Patten. We ask you to consider our request for Maine Public this year.

Sincerely,

Pam Smart
Director of Member Services



STATE OF MAINE
OFFICE OF THE GOVERNOR
1 STATE HOUSE STATION
AUGUSTA, MAINE
04333-0001

Paul R. LePage
GOVERNOR

Dear Citizens of Patten:

Maine has a long tradition of civil participation in both state and local government, and I thank you for being informed and involved citizens.

My vision for Maine is prosperity, not poverty. For this reason, one of my top priorities continues to be the reduction and eventual elimination of the income tax. Raising the minimum wage is not the path out of poverty; I want Mainers to earn a career wage. Reducing the income tax is the biggest and most immediate pay raise for all hard-working Mainers.

Not only does an income tax cut put more money back in your pockets, but it will also attract businesses that can offer good-paying careers to keep our young people here. It shows the nation that we are serious about wanting people and businesses to come—and stay—in Maine.

Unfortunately, voters approved a referendum question to raise the income tax to 10.15% on successful Maine households and small businesses. Enacting the second highest income tax rate in the country shows the nation we are eager to punish people for being successful. It will drive them out of our state and make it even more difficult to attract much-needed doctors, dentists, scientists, engineers and other professionals to Maine. They can live in neighboring New Hampshire, which takes no income tax from their paychecks. Even worse, there is no guarantee the extra revenue from this tax will go to fund education, as proponents promised.

As successful people leave Maine, state and municipal government will lose the significant amount they pay in property, sales and incomes taxes. This will put even more upward pressure on local property taxes. Municipalities will have to get more creative to provide local services without increasing property taxes. Reforming the tree growth program, collecting property taxes on land in conservation or preservation programs, charging a payment in lieu of taxes on state land that is taken off the property tax rolls and having non-profit organizations pay a two-percent tax on their net revenues are all ways for municipalities to increase revenues.

Such bold measures would take strong leadership and commitment from local officials and residents. If ever I can be of assistance to you or if you have any questions or suggestions, I encourage you to contact my office by calling 287-3531 or by visiting our website at www.maine.gov/governor.

Sincerely,

Paul R. LePage
Governor



PRINTED ON RECYCLED PAPER

PHONE: (207) 287-3531 (Voice)

TTY USERS CALL 711
www.maine.gov

FAX: (207) 287-1034



HOUSE OF REPRESENTATIVES
2 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0002
(207) 287-1400
TTY: (207) 287-4469

Stephen S. Stanley

614 Pattagumpus Road
Medway, ME 04460
Residence: (207) 746-5371
Cell Phone: (207) 461-4761
Stephen.Stanley@legislature.maine.gov

LETTER TO THE TOWN OF PATTEN

Dear Neighbors:

It is a privilege to serve you in the Maine House of Representatives.

As your voice in Augusta, I will continue to work to create more economic opportunities for the people in the community I serve and to ensure that our schools, hospitals, public infrastructure and natural resources are sustained and protected.

I was honored to be reappointed to the Legislature's Taxation Committee. The committee oversees policy relating to tax matters including: sales, use and excise taxes, the Bureau of Revenue Services, property taxes, tax exemptions and credits, property valuation and assessment and municipal revenue sharing.

As you read this letter, the Legislature will be considering the biennial budget which will guide state spending over the next two years. Crafting the budget can be a difficult endeavor, but, with a bipartisan approach, we can agree on a budget that ensures your government is working for you.

The Legislature will also be considering other important bills focused on addressing the opiate crisis, creating a regulatory framework for recreational marijuana, affordable energy, economic development and good-paying jobs. Democrats and Republicans need to work together and keep Maine moving in the right direction.

Please feel free to contact me with any questions or concerns or if you need assistance with state government. I can be reached by email at stanleyss@twc.com or by phone either at home (746-5371) or at the State House (1-800-423-2900).

Once again, I am honored and grateful for the opportunity to serve you.

Sincerely,

Stephen S. Stanley
State Representative

District 143 East Millinocket, Medway, Millinocket and Patten, plus part of the unorganized territory of North Penobscot (including Herseytown and Long A Townships)



Stephen S. Stanley

Representative to the Legislature

Term Expires: December 5, 2018

Address: 614 Pattagumpus Road, Medway, ME 04460

Phone: (207) 746-5371 (Home)

EMail: Stephen.Stanley@legislature.maine.gov

House Web Page: <http://legislature.maine.gov/house/hsebios/stanss.htm>

State House Message Phone: (800) 423-2900

TTY: Please use Maine Relay 711

Representing: District 143 - East Millinocket, Medway, Millinocket and Patten, plus part of the unorganized territory of North Penobscot (including Herseytown and Long A Townships)

Committee: Taxation

Party: Democrat

Legal Residence: Medway

Seat in House Chamber: 144

Legislative Service: Senate: 121st, House: 118th, 119th, 120th, 126th, 127th, 128th

Capitol Address: House of Representatives
2 State House Station
Augusta, Maine 04333-0002

Clerk's Office: (207) 287-1400
State House Message Phone: 1-800-423-2900

House web site: <http://legislature.maine.gov/house/>

Please include this information in your municipal annual report to aid residents in contacting their State Representative. Thank you. Robert B. Hunt, Clerk of the House.



Senator Mike Carpenter
3 State House Station
Augusta, ME 04333-0003
(207) 287-1515 Office

Town of Patten
PO Box 236
Patten, ME 04765

Dear Residents of Patten,

It is an honor and privilege to serve as your Senator in the Maine State Legislature. This year is the first year of the 128th Legislature and I have been getting to work for the people of Penobscot County.

As happens every year in the Legislature, my colleagues and I are working on hundreds of pieces of legislation. I pledge to be a strong voice for our region, with a focus on creating jobs that support a family, lowering property taxes, and working to curb the drug epidemic that is hurting our young people and families.

For this legislative session, I will be serving on the Committee on Inland Fisheries and Wildlife and the Committee on Veterans and Legal Affairs. In this role and as your voice in the Legislature, I will advocate for government that is open and accountable to Maine people and meets the needs of rural Aroostook and Penobscot Counties.

If I can be of assistance, please do not hesitate to contact me with questions, comments, concerns. You can also sign up for my legislative updates by emailing me at Mike.Carpenter@legislature.maine.gov or calling my office at (207) 287-1515.

Best,

A handwritten signature in black ink, appearing to read "Mike Carpenter".

Senator Mike Carpenter

Dear Friends of Patten,

Since being sworn into the Senate in 2013, I have made it my mission to address at the federal level the most important issues facing our great state. Working closely with my colleagues in the Maine Congressional Delegation, we've been able to successfully secure a number of legislative victories that support our state's economy, our rich traditions, and the hardworking people I am proud to represent.

In an increasingly polarized Congress, my goal as an Independent is to put partisanship aside, build consensus and further common-sense solutions to address the needs of the American people. To this end, I have co-founded the Former Governors Caucus, a group of former state executives who are frustrated with legislative gridlock and eager to find bipartisan solutions. And as always, I aim to bridge the partisan divide by hosting barbeque dinners in Washington with colleagues ranging from Ted Cruz to Elizabeth Warren. If you know a person's children, then you see them as a mother or father and not a rival vote, and working to further personal dialogue and build relationships can lay the foundation for successful legislation.

One of the accomplishments of which I am most proud is the legislative victory that protects our college students and their families from an expensive hike in student loan interest rates. In 2013, as students faced a significant spike in interest rates that would have taken thousands of dollars out of their pockets, I brought together colleagues from across the political spectrum to broker compromise legislation called the Bipartisan Student Loan Certainty Act. Thanks to this bill, students will save \$50 billion over the next 10 years by lowering their interest rates, which means that a student in Maine will now save between \$3,000 and \$6,000 over the life of their loan.

Being an Independent in the Senate has allowed me to make calls and vote on policies that are best for Maine, but it has also made it possible to play key roles in finding simple solutions and legislative fixes that make good commonsense to both parties. Of course, much of what we do in the Senate doesn't happen on the Senate floor, or even in committee. Instead, it involves working across all levels of government to ensure the State of Maine receives attention and support from the federal government.

Take, for example, the opioid and heroin epidemic devastating communities across our state. While Congress has passed legislative solutions aimed at expanding access to medical treatment, I've also pressed for other changes that can be accomplished more quickly and make a more immediate difference in Maine. For example, I successfully urged the U.S. Department of Health and Human Services to increase the number of patients to whom a doctor can provide medication-assisted treatment, and in 2015 brought the Director of the Office of National Drug Control Policy to Brewer to meet directly with Mainers and hear their stories. I've also engaged law enforcement – including the Drug Enforcement Agency – to crack down on the production of opioids and work to limit their diversion. Together, Senator Collins and I helped pass the Northern Border Security Review Act to combat drug and human trafficking along our border with Canada.

While the opioid epidemic is certainly our biggest public health crisis, job loss in Maine is still our number one economic problem and that's why we need to focus on bringing good paying jobs back to Maine and protecting the ones we still have. As a member of the Armed Services Committee, I teamed up with Senator Collins and Representative Poliquin to successfully secure a provision in the defense bill that can help domestic shoe manufacturers like New Balance. The three of us also worked together with the Department of Commerce to establish an Economic Development Assessment Team, known as an EDAT, to assist Maine's forest industry in the wake of several mill closures. We have an incredible spirit of innovation and ingenuity in Maine and I believe finding ways to invest in that spirit will reignite Maine's forest products sector and our economy. Part of our economic path forward must also include expanding access to high-speed broadband, which can help connect our businesses and communities to information and economic opportunities.

ANGUS S. KING, JR.
MAINE

133 RHR SENATE OFFICE BUILDING
(202) 224-3344
Website: <http://www.King.Senate.gov>

United States Senate
WASHINGTON, DC 20510

COMMITTEES:
ARMED SERVICES
BUDGET
ENERGY AND
NATURAL RESOURCES
INTELLIGENCE
RULES AND ADMINISTRATION

As a member of the Senate Armed Services and Intelligence Committees, I work to keep Maine and our nation safe. Part of that important work means continuing to work for funding for the construction of Navy ships that will be used to protect American interests across the globe. We all know that "Bath Built is Best Built," which is why I've fought to authorize funding for Navy ships built at BIW. The best way to preserve peace is by deterring war through unassailable strength, and to do that we must support our shipbuilders and our brave service members and invest in our military. I strive to meet this solemn responsibility every day as a member of these committees, which is why I hardly ever miss a hearing and take great care in overseeing the agencies sworn to keep us safe. Armed Services Chairman John McCain called me "one of the most serious and hard-working members" of the Committee, and that's a humbling compliment from a true American hero.

As always, please call or write me with thoughts or concerns with matters currently before Congress, or if you need assistance navigating a federal agency. As a public servant, it is critical to me to listen and learn from you, which is why staying connected with people from all over our beautiful state remains a top priority for my work in the Senate. Please call my toll-free line at 1-800-432-1599 or one my offices: Augusta: (207)622-8292, Bangor: (207)945-8000, Presque Isle (207)764-5124, Scarborough (207)883-1588, or Washington, D.C. (202)224-5344. You can also write me on our website at www.king.senate.gov/contact.

It is an honor and a privilege serving the people of Maine in the Senate, and I look forward to working with you in our search for a more perfect Union.

Sincerely,



Angus S. King, Jr.
United States Senator

AUGUSTA
Gabriel Rivera, Suite F1
Augusta, ME 04330
(207) 622-8292

BANGOR
202 Harbor Street, Suite 2000
Bangor, ME 04401
(207) 945-8000

PRESQUE ISLE
169 Academy Street, Suite 1
Presque Isle, ME 04769
(207) 764-5124

SCARBOROUGH
300 US Route 1, Suite 1C
Scarborough, ME 04074
(207) 883-1588

In Maine call toll-free 1-800-432-1599
Revised on Recycled Paper

Dear Friends:

It is an honor to represent Maine in the United States Senate. I am grateful for the trust the people of our State have placed in me and welcome this opportunity to share some key accomplishments.

Growing our economy by encouraging job creation remains a top priority. The tax relief bill enacted during this last Congress contains provisions I authored to provide small businesses with the certainty that they need to invest, grow, and, most important, hire new workers. The 2017 National Defense Authorization Act includes a provision the Maine delegation worked together to champion requiring that military recruits be provided with athletic footwear made in America, as is required for other equipment and uniform items whenever possible. This is a great victory for our troops and for the 900 skilled workers at New Balance factories here in Maine.

Maine's contributions to our national security stretch from Kittery to Limestone. As a senior member of the Appropriations Committee, I successfully advocated for critical funding for projects at the Portsmouth Naval Shipyard and \$1 billion towards the construction of an additional ship that will likely be built at Bath Iron Works. This funding will strengthen the Navy and our national security, and the additional destroyer will help meet the Navy's goal of a 355-ship fleet.

Maine's growing population of older individuals creates many challenges. That's why, as Chairman of the Senate Aging Committee, my top three priorities are fighting fraud and financial abuse directed at our nation's seniors, increasing investments in biomedical research, and improving retirement security.

The Aging Committee's toll-free hotline (1-855-303-9470) makes it easier for senior citizens to report suspected fraud and receive assistance. Last May, a call to the hotline helped lead to the arrest of a national crime ring targeting seniors, and in June I worked to secure the humanitarian release of a Maine senior who had been imprisoned in Spain after being victimized by an international drug smuggling scam.

The Aging Committee also released an extensive report detailing the findings of our bipartisan investigation into the abrupt and dramatic price increases for prescription drugs whose patents expired long ago.

I advocated strongly for the \$2 billion increase in funding for the National Institutes of Health to advance research on such diseases as diabetes and Alzheimer's. I also championed and authored portions of the 21st Century Cures Act that will further support biomedical innovation and make significant reforms to our mental health system.

The Senate also took steps in the past year to combat the nation's heroin and opioid epidemic by passing the Comprehensive Addiction and Recovery Act (CARA), which I was proud to cosponsor. CARA is a monumental step forward in our effort to address the devastating addiction crisis affecting countless families and communities across the country and right here in Maine.

A Maine value that always guides me is our unsurpassed work ethic. In December 2016, I cast my 6,236th consecutive vote, continuing my record of never missing a roll-call vote since my Senate service began in 1997.

I appreciate the opportunity to serve Patten and Maine in the United States Senate. If ever I can be of assistance to you, please contact my Aroostook County state office at 493-7873 or visit my website at www.collins.senate.gov. May 2017 be a good year for you, your family, your community, and our state.

Sincerely,

Susan M. Collins
United States Senator

2016 Patten Roll of Taxpayers - Real Estate

Acct	Map/Lot	Name	Land	Building	Exemption	Taxable Value	Tax Amount
455	R7/3	Adams, Donald	4,200	0	0	4,200	111.72
451	U4/1	Adams, Donald L.	10,200	8,400	0	18,600	494.76
452	U4/2	Adams, Donald L.	11,300	5,400	0	16,700	444.22
453	U4/9	Adams, Donald L.	31,700	20,400	18,270	33,830	899.88
457	R9/3	Adams, Richard C.	15,000	51,700	0	66,700	1,774.22
458	U3/51	Albert, Tracey E.	9,700	35,600	13,050	32,250	857.85
539	U3/24	Albornoz, Mauricio A. & Norma	7,200	19,700	0	26,900	715.54
171	R8/20-B	Allen, Steven T. & Elizabeth M.	15,000	40,900	13,050	42,850	1,139.81
85	U3/118	Allen, Tammy	8,800	22,700	0	31,500	837.90
462	R4/12	Alley, Michael & Anita	25,500	8,800	0	34,300	912.38
463	R4/10-A	Alley, Michael & Anita	48,400	24,800	0	73,200	1,947.12
423	U1/4	Anderson Family Tree Farms Inc.	10,100	12,000	0	22,100	587.86
733	U2/14	Anderson, Elizabeth A.	8,400	33,700	0	42,100	1,119.86
468	R6/30	Anderson, Fulton I	102,800	0	0	102,800	2,734.48
471	R12/7	Anderson, James	7,100	0	0	7,100	188.86
1094	R12/10-D	Anderson, James H. and Leanne G.	16,600	0	0	16,600	441.56
472	R11/10-A-ON	Anderson, Jared	0	7,500	0	7,500	199.50
469	U3/27	Anderson, Logan E. & Angela K.	7,600	28,200	0	35,800	952.28
620	U5/45	Anderson, Rebecca A. & Earl R. Jr.	7,700	20,100	0	27,800	739.48
474	R6/20	Anderson, Rodney W.	16,800	0	0	16,800	446.88
475	R6/43	Anderson, Rodney W. & Wendy S	10,500	18,700	13,050	16,150	429.59
478	R8/24-I	Anderson, Sheldon J. & Elizabeth	10,800	0	0	10,800	287.28
479	R11/10-A	Anderson, Sheldon J. & Elizabeth	38,700	114,000	13,050	139,650	3,714.69
476	U3/64	Anderson, Sheldon J. & Elizabeth A.	13,000	63,000	0	76,000	2,021.60
477	U3/65	Anderson, Sheldon J. & Elizabeth A.	7,000	0	0	7,000	186.20
285	U1/1	Anderson, Spencer	11,000	6,800	0	17,800	473.48
481	U3/94	Anderson, Steven D	12,200	27,200	0	39,400	1,048.04
483	R6/26-C	Anderson, Steven D. & Cheryl	38,400	63,100	13,050	88,450	2,352.77
484	U3/59&60	Arbo, Martin E.	11,200	38,200	13,050	36,350	966.91
486	U3/30	Arnold, Donald	13,000	25,500	0	38,500	1,024.10
485	U1/30	Arnold, Donald J.	10,000	3,100	0	13,100	348.46
487	U3/21	Bagley, Gregory D. & Harriet P.	9,400	41,000	13,050	37,350	993.51
488	R6/8	Baker, Daniel & Carol A.	13,000	27,800	13,050	27,750	738.15
490	U6/4	Baldwin, Myron C. & Carol M.	10,900	26,600	13,050	24,450	650.37
492	R8/24-A	Ballard, Arnold D. & Jayne V	17,400	47,000	18,270	46,130	1,227.06
491	U3/80	Ballard, Arnold D. Jayne V.	10,300	3,500	0	13,800	367.08
494	U5/12	Banks, George W. & Linda D.	8,600	21,600	13,050	17,150	456.19
127	R11/6-A	Barleyville Partners	33,500	25,100	0	58,600	1,558.76
540	U3/134	Barnes, Forrest W. and Ann A.	8,100	2,200	0	10,300	273.98
495	R8/24-C	Barnum, William E & Alaina	19,800	42,700	13,050	49,450	1,315.37
497	U5/38	Bartlett, Stephen G. & Laurie L.	22,200	172,700	0	194,900	5,184.34
498	R7/25-B	Bartlett, Stephen G. & Laurie L.	28,500	20,900	0	49,400	1,314.04
500	R3/3	Baskahegan Land Company	434,400	0	0	434,400	11,555.04
217	U3/79	Bates, Carroll H. & Mary H.	10,900	35,500	13,050	33,350	887.11
502	R8/19	Bates, George & Elizabeth	40,500	28,100	18,270	50,330	1,338.78
503	R8/19-B	Bates, Jeffrey G	8,100	0	0	8,100	215.46
504	U1/23	Bates, Keith R. & Sheila A.	9,200	0	0	9,200	244.72
505	U1/24	Bates, Keith R. & Sheila A.	12,000	15,600	0	27,600	734.16
506	R8/5	Bates, Kelton	11,300	17,200	13,050	15,450	410.97
199	U3/123	Bates, Kenneth E.	13,000	35,000	0	48,000	1,276.80
507	U3/81-A	Bates, Rae M.	13,800	55,500	13,050	56,250	1,496.25
508	R12/9-A	Bates, Ricky D. & April D.	15,600	72,300	13,050	74,850	1,991.01
509	R8/19-A	Bates, Thomas E & Kimberly	17,400	8,500	0	25,900	688.94
1096	R8/22-A	Beaulieu, Michael L.	18,000	50,700	5,220	63,480	1,688.57
514	R12/15	Bergeron, Brian E.	10,800	0	0	10,800	287.28
380	R11/10	Berry, Jr., Eugene E.	32,200	20,200	0	52,400	1,393.84
516	U3/9-A	Birmingham, Anita L.	8,700	29,500	13,050	25,150	668.99
517	R7/8-A	Birmingham, John D. & Mari	28,500	24,800	18,270	35,030	931.80
518	R7/8-B	Birmingham, John R. & Kelly J.	13,000	9,300	13,050	9,250	246.05

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641	R12/27	Bisson, Virginia H.	13,000	44,900	13,050	44,850	1,193.01
519	R3/2-B	Bivighouse, Gregory A. & Deborah A.	71,700	53,300	13,050	111,950	2,977.87
520	R1/18&19	Bivighouse, Ronald G. & Rosemary	13,000	24,200	0	37,200	989.52
521	U5/67	Boone, Donald & Rachel	7,600	26,300	13,050	20,850	554.61
522	U5/16	Boone, Israel & Rebecca	13,000	50,600	13,050	50,550	1,344.63
523	U5/59	Bossie, Glenda J.	9,600	11,600	13,050	8,150	216.79
524	U5/53	Bossie, Randy J. & Edgar	10,000	44,500	13,050	41,450	1,102.57
525	R7/10&11	Botting, Delbert & Rubenia	18,000	32,700	18,270	32,430	862.64
526	R11/21	Botting, Harlan B. & Linda L.	13,800	39,900	13,050	40,650	1,081.29
272	U3/10	Brackett, Deborah A.	10,100	28,700	0	38,800	1,032.08
515	R11/2	Brackett, Dennis L.	19,400	0	0	19,400	516.04
527	R11/2-B	Brackett, Dennis L.	5,600	0	0	5,600	148.96
528	R11/3&4	Brackett, Dennis L.	17,400	52,400	13,050	56,750	1,509.55
529	U5/65	Brackett, Richard K. & Maxine; Dennis & Melinda	10,100	39,600	18,270	31,430	836.04
530	U3/6	Brooks, David & Ruth	13,000	29,800	18,270	24,530	652.50
531	U3/90	Brophy, Rhonda R	14,400	51,300	0	65,700	1,747.62
229	U3/88	Brophy, Rhonda R.	14,800	12,900	0	27,700	736.82
547	U3/89	Brophy, Rhonda R.	17,200	0	0	17,200	457.52
532	U1/17	Brown, Andrew Wayne	10,800	0	0	10,800	287.28
533	R6/26	Brown, John H. & Faye E.	18,000	51,400	13,050	56,350	1,498.91
534	R6/26-B	Brown, John H. & Faye E.	18,600	0	0	18,600	494.76
537	U5/32	Brownlee, Frederick & Vivian D.	11,700	57,900	13,050	56,550	1,504.23
755	U2/17	Brownlee, Robert	10,100	23,700	0	33,800	899.08
538	U2/11	Brownlee, Robert J.	18,300	39,700	0	58,000	1,542.80
541	U4/17	Brownlee, Robert J.	12,200	55,300	0	67,500	1,795.50
542	U5/25	Brownlee, Robert J.	12,100	17,000	0	29,100	774.06
543	U5/34	Brownlee, Robert J.	10,800	31,500	0	42,300	1,125.18
544	R11/20-F&20-G	Brownlee, Travis J. & Nicole A.	16,800	35,200	13,050	38,950	1,036.07
545	U3/54	Buhler, Bryan G. & Julie R.	9,500	28,000	13,050	24,450	650.37
546	R8/1	Burke, Laura L.	20,600	60,300	13,050	67,850	1,804.81
548	R11/9-C	Butler, David B & Jeanne M.	20,400	49,400	0	69,800	1,856.68
688	R11/9	Butler, David B & Jeanne M.	45,600	0	0	45,600	1,212.96
549	R1/6	Byther, Ona E. & Thomas E.	19,400	0	0	19,400	516.04
550	R5/6	Byther, Ona Waters	46,200	46,000	13,050	79,150	2,105.39
551	R5/3	Byther, Thomas & Ona	34,700	0	0	34,700	923.02
137	U1/31	Cade, Tami Louise Palombi	10,700	20,300	0	31,000	824.60
553	U3/138	Campbell, Bruce & Norma	7,800	26,200	18,270	15,730	418.42
554	U3/119	Campbell, Irene M., Jason C. Campbell & David W. Campbell Jr.	9,800	22,300	13,050	19,050	506.73
555	R11/18	Campbell, Ronald III & Shorey, Rachel	23,600	62,800	13,050	73,350	1,951.11
557	R11/15	Cardillo Jr, Antonio Jr & Patricia	15,400	27,900	16,530	26,770	712.08
15	R4/9	Carter, Brannon J.	18,800	27,800	0	46,600	1,239.56
561	R8/20-C	Carver, Dana R.	38,800	0	0	38,800	1,032.08
558	R1/17	Carver, Donald E.	14,400	25,300	13,050	26,650	708.89
562	R5/4	Case, Steven L. & Kathleen P.	77,500	83,700	13,050	148,150	3,940.79
513	R11/1	Castor, Donald R.	35,700	800	0	36,500	970.90
191	R4/18-B	Central Maine & Quebec Railway U.S.	10,000	300	0	10,300	273.98
563	U4/14	Cha, Michelle L.	13,000	29,400	0	42,400	1,127.84
564	R11/9-A	Chaisson Sr., Robert F	8,600	7,500	13,050	3,050	81.13
565	U1/28A	Chaloux, David D. & Joni L.	16,800	36,200	13,050	39,950	1,062.67
566	U3/136	Chandler Bay Group Inc.	27,600	609,500	0	637,100	16,946.86
567	U5/27	Chase, Chester & Susanne	7,900	9,300	13,050	4,150	110.39
568	U3/116	Chase, Thomas P. & Marie L.	9,600	25,500	13,050	22,050	586.53
73	U3/120	Chewning, Marjorie L.	10,300	23,900	0	34,200	909.72
569	R11/9-G	Christianson, Allen E & Brandi E	15,800	0	0	15,800	420.28
570	R11/9-H	Christianson, Allen E & Brandi E	11,900	0	0	11,900	316.54
571	R8/24-B	Cimenian, Sonny S.	8,100	0	0	8,100	215.46
482	R11/9-I	Clark, Vaughn	12,600	8,200	0	20,800	553.28

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572	R12/9-D	Clippinger, Donald L. & Rochelle R.	27,500	64,500	13,050	78,950	2,100.07
574	U2/29	Cochran, Rena & Audrey	11,600	0	0	11,600	308.56
575	R11/20	Coffin, Joanne A. & David	10,800	0	0	10,800	287.28
576	R9/10	Cole, Carol A. & Gregory L. & James R & Danielle L Cole & Schmidt, Richard & Eryn	42,400	102,200	18,270	126,330	3,360.38
578	R9/11	Cole, James R. & Danielle L.	22,400	0	0	22,400	595.84
579	U3/125&126	Cole, Jeffrey K	9,000	17,100	13,050	13,050	347.13
580	R7/18	Cole, Richard C.	11,500	29,500	0	41,000	1,090.60
582	R8/8	Conklin, Jason L. & Terri L.	18,800	29,400	13,050	35,150	934.99
583	R8/10	Conklin, Marie J. and Duffy, Carlene	15,000	92,700	13,050	94,650	2,517.69
9	U5/52	Connelly, Carol	13,000	27,300	0	40,300	1,071.98
309	R6/42	Corey, Daniel J. & Amy L.	49,800	0	0	49,800	1,324.68
584	R12/29-A	Corriveau, Tonya Y.	20,300	39,300	13,050	46,550	1,238.23
585	U5/39	Cote, Guy H	13,800	0	0	13,800	367.08
473	U3/112	Cote, Jennifer L.	10,500	52,200	0	62,700	1,667.82
586	R11/9-E	Cote, John M	22,200	16,300	0	38,500	1,024.10
101	R11/5-A	Cote, John M.	18,800	13,200	0	32,000	851.20
496	U3/85	CR Properties 2015 LLC	6,700	37,900	0	44,600	1,186.36
587	R1/12	Craig, Kevin J. & Mona A.	15,600	38,800	13,050	41,350	1,099.91
588	R12/9-B	Craig, Shawn W. & Tammy L.	18,000	63,900	13,050	68,850	1,831.41
589	R12/9-C	Craig, Shawn W. & Tammy L.	12,600	0	0	12,600	335.16
590	U5/31	Craig, Thomas D. & Lisa M.	11,000	37,800	13,050	35,750	950.95
591	U3/4	Craig, Willard G.	11,500	51,100	18,270	44,330	1,179.18
597	U5/6	Crouse, Stephen & Christe	14,400	10,800	0	25,200	670.32
592	U2/35	Crouse, Stephen A & Christe B	7,600	14,200	0	21,800	579.88
594	U2/33-A	Crouse, Stephen A.	1,400	0	0	1,400	37.24
593	U4/14-B	Crouse, Stephen A. & Christe B.	11,300	47,800	13,050	46,050	1,224.93
595	U3/124	Crouse, Stephen A. & Christe B.	9,500	29,300	0	38,800	1,032.08
596	U4/12	Crouse, Stephen A. & Christe B.	11,100	16,200	0	27,300	726.18
598	R4/2	Crystal Lake Land Trust	10,500	18,500	0	29,000	771.40
599	U1/27	Cullen, Brent P. & Susan M.	10,500	32,300	13,050	29,750	791.35
600	R12/12-A	Cullen, Jerry M. & Rebecca J.	13,000	16,600	13,050	16,550	440.23
601	R12/17-D	Damon, Oscar F. & Marilyn C.	43,600	1,000	0	44,600	1,186.36
770	R4/11	Dancer, George A. & Janice	51,500	83,700	18,270	116,930	3,110.34
126	U4/13	Daniel Miller Trustee, The Penobscot Land Trust U/T/D	13,000	24,000	13,050	23,950	637.07
602	U1/21	Darryl & Mavis Smallwood Living Trust	12,500	24,600	13,050	24,050	639.73
603	U1/22	Darryl & Mavis Smallwood Living Trust	6,900	1,200	0	8,100	215.46
605	U5/3-A	Dauphinee Enterprises LLC.	10,200	54,100	0	64,300	1,710.38
604	U3/131&142	Dauphinee, Gordon & Rosanne	12,000	26,100	18,270	19,830	527.48
606	U4/11	Davis, Amy P. & Hanson, Lenore D.	8,800	200	0	9,000	239.40
607	U3/56	Davis, Robin L	11,300	25,600	13,050	23,850	634.41
608	U2/32	Dead River Company	20,900	1,500	0	22,400	595.84
611	U5/72	Dickinson, Frank A.	8,800	18,700	13,050	14,450	384.37
612	R12/14	Diller, Robert R. & Helene R.	15,000	77,800	13,050	79,750	2,121.35
480	R11/9-F	Ditech Financial LLC	13,000	33,900	0	46,900	1,247.54
613	R8/24-E	Dockins, Larry N. & Greely, Linda J	11,100	24,900	0	36,000	957.60
614	R8/24-G	Dockins, Larry N. & Greely, Linda J	21,700	70,900	13,050	79,550	2,116.03
617	R7/28-C	Drew, Keith E. & Cindy L.	13,800	78,700	13,050	79,450	2,113.37
618	R8/23	Duffy, Bryan H. & Conklin, Carlene M.	15,600	47,800	13,050	50,350	1,339.31
619	U3/71	Duffy, Carlene M	7,000	5,500	0	12,500	332.50
622	U5/78	Dunn, Dolores C.	3,000	1,700	0	4,700	125.02
621	U5/42	Dunn, Dolores C. / Trustee of Dolores Dunn	10,600	32,700	0	43,300	1,151.78
623	U6/19	Eastern Maine Coastal Development	9,100	31,700	0	40,800	1,085.28
625	R6/22	Eastern Maine Electric Co.	1,600	0	0	1,600	42.56
626	R6/35	Eastern Maine Electric Co.	5,500	0	0	5,500	146.30
627	R6/37-ON	Eastern Maine Electric Co.	233,200	0	0	233,200	6,203.12
628	R6/37	Eastern Maine Electric Co.	11,600	0	0	11,600	308.56
654	R11/9-B	Eastman, Alfred D. Jr & Kathryn	13,800	38,900	0	52,700	1,401.82

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629	U5/37	Eastmill Federal Credit Union	23,800	69,800	0	93,600	2,489.76
581	U4/22-A	Eddy, Carly L.	10,600	22,100	0	32,700	869.82
630	U3/67	Edwards, Melissa Mcavoy	10,100	47,600	0	57,700	1,534.82
11	U6/17	Eldridge, Dale	13,800	42,100	0	55,900	1,486.94
624	U6/17-A	Eldridge, Dale	43,300	0	0	43,300	1,151.78
631	U3/41	Ellis Family Inc.	19,200	0	0	19,200	510.72
632	U3/42&43	Ellis Family Inc.	23,400	406,900	0	430,300	11,445.98
146	R6/36	EMERA Maine	6,600	0	0	6,600	175.56
147	R6/36-A	EMERA Maine	838,700	0	0	838,700	22,309.42
633	R11/13	Engroff, Richard L. & Margaret E.	27,400	5,500	0	32,900	875.14
634	R11/13-C	Engroff, Richard L. & Margaret E.	24,700	120,900	13,050	132,550	3,525.83
635	R12/6	Entrada Company LLC	40,100	0	0	40,100	1,066.66
636	R12/10-C	Entrada Company LLC	5,800	0	0	5,800	154.28
637	R6/2	Evans, Wayne W. & Vonnice M.	15,000	50,600	13,050	52,550	1,397.83
638	U3/107	Evans-Pond, Catherine A.	9,800	22,700	13,050	19,450	517.37
639	U3/47	Evitts, Mary	11,000	44,200	13,050	42,150	1,121.19
640	U3/49	Evitts, Mary	16,400	23,800	0	40,200	1,069.32
642	U5/24	Fahey Sr, Michael S.	6,300	15,700	0	22,000	585.20
643	U3/2	Fairpoint New England	12,200	15,100	0	27,300	726.18
644	R6/23	Fairpoint New England	7,600	0	0	7,600	202.16
645	R11/20-B	Fisher, Kurt & Aaron L. & Kevin M.	18,800	12,600	0	31,400	835.24
647	U3/69	Fitzpatrick, Joel	13,800	65,700	0	79,500	2,114.70
648	U3/70	Fitzpatrick, Joel	5,700	0	0	5,700	151.62
646	U5/82	Fitzpatrick, Joel A. & Jona S.	11,700	82,500	13,050	81,150	2,158.59
649	U5/61	Fitzpatrick, Ruth J. & Lyons, Martena McAvoy, Roderick D., Glenn,	14,400	33,600	0	48,000	1,276.80
651	U5/7	Flint, Fred E.	8,100	0	0	8,100	215.46
652	U3/77	Fogg, Louise & Barbara A. Edwards, Sharon L. Porter	7,700	11,900	0	19,600	521.36
653	R12/23	Fogler, Robert J & Porter, Marcia W	14,400	35,600	0	50,000	1,330.00
650	R8/17-A	Forbes, Robert B. & Kathleen A.	13,000	30,400	18,270	25,130	668.46
16	U5/10	Franklin, Gail	8,300	29,300	13,050	24,550	653.03
510	R12/17	Fraser, Timothy J & Charlene L.	25,000	1,000	0	26,000	691.60
656	R4/12-A	Fullington Jr, Don M. & Deborah	26,500	25,100	0	51,600	1,372.56
657	R4/14-C	Fullington Jr, Don M. & Deborah	22,100	17,100	0	39,200	1,042.72
661	R6/33	Gallagher Auto Parts, Inc.	17,800	59,500	0	77,300	2,056.18
662	R7/30-A	Gallagher II, Cecil W.	12,600	0	0	12,600	335.16
658	R6/30-A	Gallagher, Chris	9,700	33,300	13,050	29,950	796.67
659	R6/30-C	Gallagher, Chris	11,400	0	0	11,400	303.24
663	R11/13-D	Galloway, Monica S & Somers, Ricky G & Steven R	24,800	19,400	0	44,200	1,175.72
665	U4/19	Gardner, David & Valerie	24,200	27,400	0	51,600	1,372.56
666	U4/19-ON	Gardner, David & Valerie	0	12,000	0	12,000	319.20
664	U2/3	Gardner, David L. & Valerie S.	6,800	25,200	13,050	18,950	504.07
573	U2/2	Gardner, David L. Sr & Valerie	11,100	9,000	0	20,100	534.66
669	R5/1-A	Gardner, Emily L.	21,100	61,000	0	82,100	2,183.86
667	R6/2-A	Gardner, Leslie M.	18,800	103,100	13,050	108,850	2,895.41
668	U5/70	Gardner, Wayne A. & Linda K.	9,900	23,900	13,050	20,750	551.95
671	R4/16-A	George L. Hill Revocable Trust & Christopher G. Hill	15,900	0	0	15,900	422.94
672	R11/8	George L. Hill Revocable Trust & Christopher G. Hill	6,600	0	0	6,600	175.56
673	U5/88-ON	George Landry & Sons Inc.	0	18,800	0	18,800	500.08
186	U5/50	Gerow, Deanna M. & Robert P. Merrill	9,400	23,100	0	32,500	864.50
674	U5/17	Giglio, Marie A	13,000	28,000	13,050	27,950	743.47
675	R8/16-A	Giles, Stephen & Sheila	16,200	56,400	13,050	59,550	1,584.03
676	R7/22	Glebus, Gary G	11,700	30,600	13,050	29,250	778.05
686	R6/31	Glidden, Arletta	13,000	38,900	13,050	38,850	1,033.41
677	R12/13	Glidden, Brian A & Garth A	13,000	27,200	13,050	27,150	722.19
678	R12/13-A	Glidden, Brian A & Garth A	11,300	0	0	11,300	300.58

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Acct	Map/Lot	Name	Land	Building	Exemption	Taxable Value	Tax Amount
679	R7/29	Glidden, Brian D. & Karen L	20,000	0	0	20,000	532.00
680	U5/69	Glidden, Colen D & Gayel H	10,100	34,300	13,050	31,350	833.91
681	R12/21	Glidden, Felicia A & Garth A	13,800	34,100	13,050	34,850	927.01
682	U3/104	Glidden, Jeffery	9,500	29,100	13,050	25,550	679.63
683	R12/22	Glidden, Robert & Adeline	5,000	0	0	5,000	133.00
684	U2/1	Glidden, Rodney P.	13,800	24,200	13,050	24,950	663.67
685	R12/1	Glidden, Rodney S. & Sandy R.	12,600	62,700	13,050	62,250	1,655.85
689	R4/14-A	Goode, Loren L. & Regina B	15,000	0	0	15,000	399.00
690	R4/14-B	Goode, Loren L. & Regina B	18,000	38,000	13,050	42,950	1,142.47
691	U1/7	Gould, Glen M.	10,600	10,800	13,050	8,350	222.11
692	R12/4-A	Grant, Joseph Leon	13,000	40,200	13,050	40,150	1,067.99
694	U3/134ON	Grant, Kevin	0	2,600	2,600	0	0.00
695	R8/17-ON	Grant, Ricky A	0	8,300	0	8,300	220.78
697	R11/30-A	Gray, Donald F.	13,800	60,100	13,050	60,850	1,618.61
698	U5/4	Green III, Henry	11,100	33,100	0	44,200	1,175.72
699	U3/20	Green Valley Association - 13 Gardner Street	12,000	34,700	46,700	0	0.00
700	U3/75	Green Valley Association - 15 Katahdin Street	13,800	93,000	106,800	0	0.00
701	R7/9	Green Valley Association - 219 Shin Pond Rd	15,000	45,200	60,200	0	0.00
702	R11/20-C	Greene, Chad & Rogers, Todd	16,200	25,500	0	41,700	1,109.22
704	R11/13-A	Grunwald, Leo Wayne	14,100	11,500	0	25,600	680.96
705	R2/7-K	Guindon, Robert J. & Kathleen A.	20,000	0	0	20,000	532.00
706	R2/7-D	Guindon, Robert W. & Suzanne M.	11,400	0	0	11,400	303.24
707	R3/1-A	Guptill, Benjamin R.	12,500	5,600	0	18,100	481.46
2	R5/1	Guptill, Robert I. & Louise E.	41,700	0	0	41,700	1,109.22
708	R2/8	Guptill, Robert I. & Louise E.	34,800	35,200	13,050	56,950	1,514.87
709	R3/1	Guptill, Robert I. & Louise E.	73,800	61,700	0	135,500	3,604.30
710	R3/2	Guptill, Robert I. & Louise E.	14,400	0	0	14,400	383.04
711	R3/1-A-ON	Guptill, Robert I. & Louise E.	0	19,400	0	19,400	516.04
712	R4/8	Guptill, Robert I. & Louise E.	44,100	0	0	44,100	1,173.06
3	U6/5	Hall, Carter W. & Mary C.	7,900	34,400	13,050	29,250	778.05
5	R8/13	Hall, Karen E. and Carver, Jill A.	14,400	22,100	0	36,500	970.90
4	U5/49	Hall, Matthew J.	9,700	14,000	0	23,700	630.42
132	U5/44	Hanson, Cynthia	7,500	23,400	13,050	17,850	474.81
7	U5/29	Hanson, Earl G. & Theresa M. & Doris A.	15,000	43,600	13,050	45,550	1,211.63
8	U5/29-A	Mooney, John E. Hanson	13,000	25,400	0	38,400	1,021.44
10	U2/15	Hanson, Michael	10,100	39,300	18,270	31,130	828.06
1	R4/13	Hanson, Theodore & Gladys	38,900	0	0	38,900	1,034.74
12	R6/27	Harmon, Scott V. Jr & Louise L.	46,100	0	0	46,100	1,226.26
13	R6/27-A	Harris, Scott J.	14,400	64,600	13,050	65,950	1,754.27
17	U5/18	Harris, Scott J. & Lorna	10,500	50,100	13,050	47,550	1,264.83
19	R8/17-ON2	Hartsgrrove, Craig A. & Jenifer L. M.	0	7,700	7,700	0	0.00
26	U1/33	Harvey, James	13,000	27,500	13,050	27,450	730.17
27	U6/10	Harvey, Janet B. & Sandra L., Desmond, Belinda L & Troy Harvey	13,000	36,100	18,270	30,830	820.08
20	U1/15	Harvey, Jeanette (Dec), Wallace Harvey	3,900	0	0	3,900	103.74
21	U1/16	Harvey, Keith & Esther	13,000	18,800	13,050	18,750	498.75
22	U1/36	Harvey, Keith & Esther	13,000	38,400	13,050	38,350	1,020.11
454	U3/128	Harvey, Michael K. & Lisa M.	5,000	0	0	5,000	133.00
24	R7/2-B	Harvey, Rhonda & Rowena	13,000	59,600	13,050	59,550	1,584.03
23	U1/35	Harvey, Rhonda J. & Rowena D.	31,300	0	0	31,300	832.58
25	U5/54	Harvey, Rhonda J. & Rowena D.	9,300	28,400	0	37,700	1,002.82
28	U3/95	Harvey, Roger, Curtis, Carol & Noyes, Jean	17,600	189,300	0	206,900	5,503.54
29	U4/7	Hathaway Apartments LP	9,100	23,100	13,050	19,150	509.39
37	R1/16	Hawkins, Stephen H. & Angela L.	46,700	0	0	46,700	1,242.22
		Haymart, LLC					

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230	R1/16-C	Haymart, LLC	30,000	0	0	30,000	798.00
615	R12/5-A	Haymart, LLC	83,300	0	0	83,300	2,215.78
31	R6/10	Heath, Carroll E.	55,000	43,700	13,050	85,650	2,278.29
32	R8/17-B	Heath, Dana P. & Marjorie I.	10,100	50,100	0	60,200	1,601.32
33	U4/10	Heath, Earl W. & Sadie	11,900	23,800	18,270	17,430	463.64
34	U3/32	Heath, Jeffrey W. & Kim R.	7,000	21,400	0	28,400	755.44
35	R8/17	Heath, Marjorie I	48,300	48,000	13,050	83,250	2,214.45
36	U3/83	Heath, Michael R. & Roberta L.	8,400	27,300	0	35,700	949.62
39	R2/7-R	Hickelton, John T.	6,300	0	0	6,300	167.58
40	U3/25	Higgins, Kevin & Nancy	11,600	33,000	0	44,600	1,186.36
42	R12/17-10	Hill, Leslie E.	3,200	0	0	3,200	85.12
43	R12/17-9	Hill, Leslie E.	6,300	0	0	6,300	167.58
44	R12/17-8	Hill, Leslie E.	6,300	0	0	6,300	167.58
45	R12/17-7	Hill, Leslie E.	6,300	0	0	6,300	167.58
46	R12/17-6	Hill, Leslie E.	6,300	0	0	6,300	167.58
52	R12/17-H	Hill, Leslie E.	27,400	0	0	27,400	728.84
53	R12/29	Holtorf, Gerald & Deborah	63,900	400	0	64,300	1,710.38
54	U5/20	Hooper, Daniel A. & Christine J.	7,400	9,400	0	16,800	446.88
55	R12/12-C	Hotham, William J. & Somers, Delinda	15,600	50,000	13,050	52,550	1,397.83
57	U3/44	Howes, Agnes G.	7,700	32,800	13,050	27,450	730.17
58	R6/6-A	Howes, James L. & Shirley M.	15,600	61,400	13,050	63,950	1,701.07
60	R12/17-B	Howes, Robert E. & Jean	14,200	88,100	13,050	89,250	2,374.05
61	U3/108	Howes, Ronald K. & Kathryn	7,000	25,900	18,270	14,630	389.16
64	U6/14	Hunter, Jens N	13,000	41,500	13,050	41,450	1,102.57
65	R11/31	Hunter, Joyce	18,800	30,200	18,270	30,730	817.42
66	U5/21	Hunter, Nigel John	19,400	7,600	0	27,000	718.20
63		Huntington, Christopher L. & McGill, Charlotte	19,500	63,400	0	82,900	
	R5/2-A						2,205.14
67	U6/11&12	Hurlbert, Jason A. & Kelly A.	13,800	20,900	13,050	21,650	575.89
68	U3/35	Hurlbert, Lee Ann & Charles A.	13,000	33,900	13,050	33,850	900.41
69	R7/14	Hurlbert, Lisa M.	16,800	29,250	13,050	33,000	877.80
70	U2/10	Hurlbert, Robert B.	13,800	0	0	13,800	367.08
47	R12/17-5	IVI Equities, LLC	6,300	0	0	6,300	167.58
50	R12/17-2	IVI Equities, LLC	6,000	0	0	6,000	159.60
51	R12/17-1	IVI Equities, LLC	6,600	0	0	6,600	175.56
71		James, Catherine A. & Christina McCarthy	8,000	37,200	13,050	32,150	
	U5/9						855.19
72	R2/6	Johnson, Barry W.	55,100	7,200	0	62,300	1,657.18
74	R12/16-A	Johnson, Robert E. & Dawson, Richard J	34,700	2,700	0	37,400	994.84
76	R4/14	Jordan, Gary D.	20,600	2,000	0	22,600	601.16
560	R6/24	K+C Quikstop and Service Center	25,700	143,700	0	169,400	4,506.04
77	R11/30&30-C	Kaelin, Gordon L. & Julie M.	16,600	84,300	13,050	87,850	2,336.81
78	R2/7-G	Katahdin Land Preservation	12,000	0	0	12,000	319.20
79	R2/7-H	Katahdin Land Preservation	9,000	0	0	9,000	239.40
80	R2/7-I	Katahdin Land Preservation	8,700	0	0	8,700	231.42
81	R2/7-J	Katahdin Land Preservation	8,700	0	0	8,700	231.42
82	U3/141	Katahdin Lodge Masonic Lodge	8,600	26,900	35,500	0	0.00
83	U3/39	Katahdin Trust Company	16,400	0	0	16,400	436.24
84	U3/40	Katahdin Trust Company	16,400	358,800	0	375,200	9,980.32
87		Katahdin Valley Health Center - 26 Houlton Street	16,000	361,200	377,200	0	0.00
	U3/45						
88		Katahdin Valley Health Center - 30 Houlton Street	17,000	164,400	181,400	0	0.00
	U3/46						
86		Katahdin Valley Health Center - 529 South Patten Road	16,200	48,200	64,400	0	0.00
	R1/11						
89		Katahdin Valley Health Center - Gardner Street	10,600	0	10,600	0	0.00
	U3/21-A						0.00
90	R7/24	Kay, David E	64,500	102,700	13,050	154,150	4,100.39
182	U2/23	K-Cut Corp	11,000	0	0	11,000	292.60
693	U2/22	K-Cut Corp	13,000	30,600	0	43,600	1,159.76

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91	R11/29	Keim, Carrie M.	21,600	56,400	13,050	64,950	1,727.67
92	R11/26	Keim, Rickie T.	11,100	18,700	13,050	16,750	445.55
210	U5/79&80	Keim, Rickie T. and Bobbie J.	13,000	25,100	0	38,100	1,013.46
94	R11/27	Keim, Robert & Carrie	15,600	0	0	15,600	414.96
93	R6/28	Keim, Robert O. & Carrie M.	6,000	8,100	0	14,100	375.06
95	R2/3	Kelley, Sean P. & Janet R.'	88,600	145,900	13,050	221,450	5,890.57
1086	R2/7L-1	Kennedy, Glenn E. Jr.	13,200	0	0	13,200	351.12
98	U3/61	Kenneth E Bates Trust	10,100	31,300	0	41,400	1,101.24
99	R5/7	Kenney, Charlie F. & Laura F.	76,200	63,200	18,270	121,130	3,222.06
100	R12/4	Kilgore, Donald and Jean Revocable	38,000	52,800	0	90,800	2,415.28
102	U6/1	Kinson, Lynda R.	14,400	27,100	13,050	28,450	756.77
465	U5/11	Kraunelis, Anthony & Anderson, Susanne M.	11,100	16,400	0	27,500	731.50
466	R8/12	Kraunelis, Anthony & Anderson, Susanne M.	7,200	0	0	7,200	191.52
467	R11/23	Kraunelis, Anthony F.	13,000	9,400	0	22,400	595.84
103	R11/38-A	Krunelis Jr, Anthony F.	18,800	55,700	0	74,500	1,981.70
104	R2/7-O	Kryzak, Clifford H.	17,300	0	0	17,300	460.18
211	R1/1-A	Labelle, Charles & Joanne	9,700	4,700	13,050	1,350	35.91
105	U5/85	Labelle, Cheryl L.	11,600	17,100	13,050	15,650	416.29
106	U3/110	Lagasse, Beth A.	9,300	21,600	13,050	17,850	474.81
107	R11/6	Lakeville Shores, Inc.	44,600	0	0	44,600	1,186.36
108	U5/84	Landry, Barbara A.	11,400	0	0	11,400	303.24
109	U5/88	Landry, Barbara A.	11,500	49,500	13,050	47,950	1,275.47
110	U5/88-ON	Landry, Barbara A.	0	2,300	0	2,300	61.18
111	U3/11 & 12	Landry, Bobbie Jo	13,000	21,300	13,050	21,250	565.25
400	U6/6	Landry, Joseph D.	10,200	37,700	13,050	34,850	927.01
655	U5/77	Landry, Marie A.	9,100	37,400	13,050	33,450	889.77
687	R6/32	Landry, Paul	11,500	17,900	0	29,400	782.04
114	R7/7	Landry, Paul M.	12,300	31,800	0	44,100	1,173.06
113	R6/21	Landry, Paul M. & Nicole D.	13,000	59,400	13,050	59,350	1,578.71
To	U1/6A-ON	Landry, Raymond	0	3,600	0	3,600	95.76
112	U5/78-A	Landry, Raymond B.	1,900	0	0	1,900	50.54
115	U1/5	Landry, Raymond B.	1,800	1,900	0	3,700	98.42
1084	U5/77A	Landry, Raymond B.	7,600	42,100	0	49,700	1,322.02
116	U4/23	Landry, Richard D. & Sarah L.	14,400	42,400	13,050	43,750	1,163.75
119	U2/13	Lane Sr, Charles S. & Bonita	11,100	28,300	0	39,400	1,048.04
118	R8/26	Lane, Helena G. & Kenneth J.	18,600	59,500	13,050	65,050	1,730.33
577	R6/13	Lane, Kenneth J.	15,600	51,500	13,050	54,050	1,437.73
184	R11/18-A	Lane, Leslie	22,400	42,100	0	64,500	1,715.70
120	R2/3-A	Lash, Brett & Christine	15,000	54,300	13,050	56,250	1,496.25
121	R11/12&14	Lau, Kenneth L. & Monica E.	34,600	31,100	13,050	52,650	1,400.49
122	R11/2-C	Lawler, Jeffrey T. & Cindith M.	17,400	59,700	13,050	64,050	1,703.73
124	R11/38	Lawson, Sanders H & Marth & Fogler, Richard & Mary M	10,000	0	0	10,000	266.00
125	R12/10-A	Leask, Warren O & Sallie E	21,700	77,200	18,270	80,630	2,144.76
128	U3/100	Libby, Aaron N & Souhelila B	8,000	57,400	0	65,400	1,739.64
129	R7/6-4&6-5	Libby, Ronald J & Lane, Alison N.	13,000	59,800	13,050	59,750	1,589.35
133	U5/47	Lopez, Andrew	8,600	22,300	0	30,900	821.94
134	U5/55&56	Lord, Rodney E, Jr & Rebecca, The Woodman Family Revocable Trust	13,000	44,700	13,050	44,650	1,187.69
135	U3/117	Lord, Teresa L.	8,700	40,700	13,050	36,350	966.91
136	U5/36	Lord, Teresa L.	13,000	0	0	13,000	345.80
138	R4/18	Lynch, Dale G. & Nancy M.	19,000	62,400	18,270	63,130	1,679.26
139	U3/86	Lyons Jr, Roderick & Linda	7,400	34,200	18,270	23,330	620.58
140	U3/57	MacKinnon, Cecily & Newcomb, Allen	11,000	22,900	13,050	20,850	554.61
141	R6/3-B	Madore, Edward	15,600	26,100	13,050	28,650	762.09
144	R11/13-B	Maguire II, Edwin J. & Kathleen S.	15,900	4,900	0	20,800	553.28
143	R11/37	Maguire II, Edwin J., Mercer, Paul E., & Annis, Richard B.	7,500	0	0	7,500	199.50

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145	R11/9-D	Mahany, John R. & LaCombe, Victor R.	10,500	3,900	0	14,400	383.04
365	R11/20-H	Manley, Annie C.	14,400	18,000	0	32,400	861.84
148	R1/21	Mann, Arthur & Sandra	30,900	83,200	13,050	101,050	2,687.93
149	R8/24-F	Manzi, Philip J.	35,700	0	0	35,700	949.62
150	R8/17-C	Marcucci, Peter J.	13,800	35,300	13,050	36,050	958.93
152	U1/20	Marr, John	8,800	25,900	18,270	16,430	437.04
153	R7/25-ON	Marr, John	0	15,400	0	15,400	409.64
610	U1/19	Marr, John F.	8,400	10,300	0	18,700	497.42
154	U3/78	Martin, Colleen C. et als	12,700	26,000	13,050	25,650	682.29
155	R11/2-A	Martin, Michael A. & Janelle A.	23,000	55,500	13,050	65,450	1,740.97
157	R4/16	Martin, Scott A. & Beth A.	39,100	39,800	13,050	65,850	1,751.61
156	R4/15	Martin, Scott A. & Beth A.	34,300	0	0	34,300	912.38
158	U3/87	Mason, Martial B	8,200	32,500	18,270	22,430	596.64
159	R6/16-B	Mathews, Mark E.	14,400	21,500	13,050	22,850	607.81
162	R11/36	McAvoy et als, Richard E & Becky Hughes	114,300	0	0	114,300	3,040.38
212	U2/12	McAvoy, Geraldine A.	11,600	24,000	13,050	22,550	599.83
271	U1/8	McAvoy, Lawrence E.	8,100	22,800	13,050	17,850	474.81
160	U6/15-A&16	McAvoy, Peter & Marion E.	7,600	27,300	0	34,900	928.34
161	R7/28-B	McAvoy, Shawn & Kelly	18,800	73,000	13,050	78,750	2,094.75
725	R8/14	McCannell, Kevin	17,100	4,300	0	21,400	569.24
163	R1/9-B	McCarthy, Calvin W.	16,600	8,700	13,050	12,250	325.85
164	R1/20-1	McCarthy, Martin R. & Rachel M.	22,400	69,000	13,050	78,350	2,084.11
165	R8/28	McCourt, Joseph J. & Linda M.	13,800	0	0	13,800	367.08
166	R7/4	McElroy, Gloria D. & Kevin K McElroy, George A Duering & McElroy, Mark R & McElroy, Rodnev W.	32,700	0	0	32,700	869.82
167	R8/9	McGibbon-Peavey Realty Trust, Sandra McGibbon	18,800	53,100	0	71,900	1,912.54
168	R2/7A	McGraw, Kevin A. & Melissa C.	12,600	49,500	13,050	49,050	1,304.73
169	U6/18	McGraw, Naomi B.	13,500	0	0	13,500	359.10
170	R1/14	McGraw, Ronald H	13,000	22,100	13,050	22,050	586.53
464	R1/18A	McKenney, Jaylene	13,800	37,400	0	51,200	1,361.92
172	R6/25	McLaughlin, Charles & Charlene	11,000	38,000	13,050	35,950	956.27
175	R12/6-A	McManus, Richard F. & Pauline H. & Marilyn M. Collins & Anne McManus-Grant	14,400	64,300	18,270	60,430	1,607.44
177	R4/6-D	McNally, Garth B.	13,800	27,500	0	41,300	1,098.58
178	R4/6	McNally, James K. & Alicia A.	24,800	67,900	13,050	79,650	2,118.69
236	R12/17-C	McNally, Jolene	13,000	32,500	0	45,500	1,210.30
180	R4/6-C	McNally, Kerry J. & Karen M.	35,000	0	0	35,000	931.00
179	R4/7	McNally, Kerry J. & Karen D.	72,300	75,000	13,050	134,250	3,571.05
181	R12/19	McNeally Jr, Robert W.	65,300	27,800	0	93,100	2,476.46
370	U5/57	McNinch, Rebecca A.	10,100	18,000	13,050	15,050	400.33
183	U5/43	McPhee, Sharon	10,300	32,500	13,050	29,750	791.35
30	R2/7-N	McQueen, Jeffrey B.	8,700	500	0	9,200	244.72
185	U6/3	Melvin, Linda L & Wayne G.	9,200	45,400	18,270	36,330	966.38
187	U3/132	Merrow, George & Rose	11,400	32,600	18,270	25,730	684.42
609	R1/15	Miller, Jonas H & Lena U	69,800	31,000	0	100,800	2,681.28
189	R12/5	Miller, Susan M	55,500	42,000	13,050	84,450	2,246.37
190	U3/84	Mitchell, Heirs of Eltha	4,600	0	0	4,600	122.36
366	U6/2-ON	Mitchell, Wallace D. & Barbara	0	17,300	0	17,300	460.18
192	U5/71	Mooney, Doris A.	11,900	26,800	0	38,700	1,029.42
193	U3/22	Moore, Matthew E & Amy M	7,600	33,200	13,050	27,750	738.15
412	U3/23	Moore, Roberta	7,700	15,000	13,050	9,650	256.69
194	R2/7-C	Moore, Stephen	15,600	12,000	0	27,600	734.16
195	R11/35	Moorhouse Jr., Frederick M & Shirley A	32,500	0	0	32,500	864.50
196	R12/31	Moorhouse Jr., Frederick M & Shirley A	49,700	0	0	49,700	1,322.02
197	U4/3	Morrarty, Robert A & Patricia E	11,700	25,300	13,050	23,950	637.07
198	U1/26	Morse, Brett A & Cheryl L	11,500	0	0	11,500	305.90
200	U6/15	Morse, Jay R.	15,000	73,700	13,050	75,650	2,012.29
201	R7/25-ON	Morse, Jeanne T.	68,900	115,000	0	183,900	4,891.74

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203	U1/39	Morse, Paul	5,200	6,900	0	12,100	321.86
204	U5/19	Morse, Paul	16,800	38,000	0	54,800	1,457.68
202	U1/32	Morse, Paul L. & Ann E.	10,900	63,100	13,050	60,950	1,621.27
205	U5/8	Morse, Phillip M & Deanna M	8,300	1,300	0	9,600	255.36
206	U5/13	Morse, Phillip M & Deanna M	22,200	0	0	22,200	590.52
207	R7/6-1	Morse, Phillip M & Deanna M	10,300	72,900	18,270	64,930	1,727.14
208	R7/25-A	Morse, Richard R P & Heidi M	16,200	72,500	13,050	75,650	2,012.29
249	R12/20	Mt Katahdin Family Holdings LLC	53,000	45,500	0	98,500	2,620.10
75	R4/10	Mt. Katahdin Family Holdings	45,000	74,300	0	119,300	3,173.38
117	R4/6-A	Mt. Katahdin Family Holdings LLC	31,600	2,000	0	33,600	893.76
131	R4/3&4	Mt. Katahdin Family Holdings LLC	12,900	43,500	0	56,400	1,500.24
450	R4/5	Mt. Katahdin Family Holdings LLC	42,700	1,300	0	44,000	1,170.40
1088	R3/2C	Mt. Katahdin Family Holdings LLC	66,300	0	0	66,300	1,763.58
130	R4/1	Mt. Katahdin Family Holdings LLC.	26,800	0	0	26,800	712.88
96	R2/7&7-E	Mt. Katahdin Family Holdings, LLC	18,800	32,400	0	51,200	1,361.92
213	R1/23	Mycroft, Robert A.	51,000	93,500	13,050	131,450	3,496.57
214	R12/18	Nepsk Inc.	11,100	1,600	0	12,700	337.82
216	R6/3-A	Nicholson, Gaile A.	15,600	76,800	13,050	79,350	2,110.71
218	R11/30-B	Nightingale, Carroll D. & Linda M.	13,800	42,500	18,270	38,030	1,011.60
97	R2/7-L	Niquette, David P. and Cynthia K.	13,200	0	0	13,200	351.12
223	U5/62	Noyes III, Edward & Jean E.	10,700	72,300	13,050	69,950	1,860.67
219	R11/28	Noyes, Adelbert C. and Annette L. and Kevin A.	28,800	33,200	18,270	43,730	1,163.22
220	R12/8	Noyes, Edward III & Jean E.	38,800	0	0	38,800	1,032.08
221	U3/7	Noyes, Frederick H. & Gayle A.	10,800	23,100	13,050	20,850	554.61
222	R11/24	Noyes, Kevin & Susan L.	15,600	58,500	13,050	61,050	1,623.93
123	U2/28	Noyes, Susan & Montefusco, Amy & Lawler, Jeffrey	15,000	16,300	18,270	13,030	346.60
224	U6/13	Olsen, Joyce	13,200	0	0	13,200	351.12
225	R6/41	Olsen, Joyce	14,500	0	0	14,500	385.70
226	R7/31	Olsen, Joyce	35,200	0	0	35,200	936.32
227	R11/34	Olsen, Joyce	20,200	0	0	20,200	537.32
1063	R11/9J	Ordway, Dwight H.	9,500	0	0	9,500	252.70
231	R8/2	Ordway, Kent & Darlene	10,800	0	0	10,800	287.28
232	R11/33	Ordway, Kent & Darlene	39,800	23,200	13,050	49,950	1,328.67
233	U4/21-B	Ouellette, Claude J. & Caroline R.	7,600	9,300	0	16,900	449.54
234	U4/22-C	Ouellette, Claude J. & Caroline R.	34,600	37,500	13,050	59,050	1,570.73
235	R6/4	Ouellette, Susan & Ronald	13,800	13,800	0	27,600	734.16
237	R6/29	Palmer, David	12,600	0	0	12,600	335.16
238	R1/22	Palmer, Kenneth	34,300	0	0	34,300	912.38
239	R6/18	Palmer, Lawrence & Roberta & Larry A.	39,800	13,000	13,050	39,750	1,057.35
240	R8/22	Palmer, Ranceford E. & Rita F. & Kenneth	10,800	0	0	10,800	287.28
241	U4/21	Parker, Christine M.	9,900	46,000	13,050	42,850	1,139.81
616	U4/20	Parker, Christine M.	8,200	14,500	0	22,700	603.82
242	U5/86	Parker, Frederick G. & Harriette A.	5,900	0	0	5,900	156.94
243	U5/87	Parker, Frederick G. & Harriette A.	13,000	28,400	13,050	28,350	754.11
1087	U4/3-A	Parker, Frederick G. & Harriette A.	10,000	0	0	10,000	266.00
1064	R11/9K	Parker, James W. Jr & Susan E.	16,200	25,000	13,050	28,150	748.79
245	U3/68	Parsons, M. H.	17,400	70,500	0	87,900	2,338.14
247	U5/1	Patten Historical Society	13,000	45,300	58,300	0	0.00
248	U2/21	Patten Housing Corp.	58,400	515,000	0	573,400	15,252.44
251	R7/30-B	Patten Lumberman's Museum	15,800	0	15,800	0	0.00
250	R7/19&20	Patten Lumberman's Museum - 61 Shin Pond Rd	16,800	163,000	179,800	0	0.00
253	R9/9-A	Patten Lumberman's Museum - Frenchville Road	39,100	0	39,100	0	0.00
252	R8/15	Patten Lumberman's Museum - Spruce Street	174,200	0	174,200	0	0.00
254	U5/33	Patten Pentecostal Church	13,800	115,200	129,000	0	0.00
255	U5/33-ON	Patten Pentecostal Parsonage	3,000	31,200	20,000	14,200	377.72

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257	U3/99	Patterson Sr, Duane H. & Donna M	7,200	28,300	13,050	22,450	597.17
258	U2/16	Paulino Jr., Anthony A	10,100	10,300	0	20,400	542.64
259	R11/32	Peavey, James D.	13,800	51,100	18,270	46,630	1,240.36
1090	R8/11-A	Peavey, Jerry & Dorothy D.	10,800	0	0	10,800	287.28
261	R11/20-I	Peavey, John R. & April R.	13,800	47,000	13,050	47,750	1,270.15
262	R6/16&17	Peck, Margaret D	41,900	0	0	41,900	1,114.54
263	R6/16-A&17-A	Peck, Margaret Diane	52,100	94,200	13,050	133,250	3,544.45
264	U3/15	Pelkey, Kenneth	10,500	18,400	0	28,900	768.74
265	R1/2	Perkins, Kenneth G. & Nancy A.	17,100	0	0	17,100	454.86
266	R1/3	Perkins, Kenneth G. & Nancy A.	31,300	0	0	31,300	832.58
267	U5/30	Perkins, Kenneth G. & Nancy A.	13,000	55,400	18,270	50,130	1,333.46
268	U3/62	Perkins, Mark A. & Deborah L.	12,600	48,300	0	60,900	1,619.94
269	R12/9-E	Perri, Kelli L	18,800	46,200	13,050	51,950	1,381.87
270	R7/28-A	Perrin, Catherine B	21,700	39,800	13,050	48,450	1,288.77
228	R12/26-A	Perry, Rebecca P. & Noyes, Bryan	15,000	58,200	13,050	60,150	1,599.99
273	U3/3	Pettengill, Theodore J. & Terry W.	13,800	62,300	13,050	63,050	1,677.13
274	R9/8	Phillips, Charles R.	23,600	0	0	23,600	627.76
244	U2/20	Phillips, Kenneth W.	13,000	50,900	0	63,900	1,699.74
275	U2/19	Phillips, Kenneth W. & Rebecca O.	7,300	39,700	18,270	28,730	764.22
276	R1/9	Phillips, Kenneth W. & Rebecca O.	62,000	3,500	0	65,500	1,742.30
278	R12/17-f	Pinette, Ronald E.	15,000	78,800	13,050	80,750	2,147.95
176	U3/52	Pinkham, James D. Sr.	8,500	12,800	0	21,300	566.58
280	U2/30	Pipes, Eric M & Crystal H	12,000	47,300	13,050	46,250	1,230.25
281	R6/15	Plecs, Robert L. & Carol M. & Ronald W.	40,100	43,600	13,050	70,650	1,879.29
283	U5/76	Pond II, John A, et als	13,800	23,700	13,050	24,450	650.37
282	U3/26	Pond, Frederick M.	9,300	26,300	13,050	22,550	599.83
284	U1/28	Pond, John A. & David C. & Pond-Evans, Catherine	18,900	0	0	18,900	502.74
297	U3/109	Porter Sr, David A & Raye M	8,600	38,900	0	47,500	1,263.50
300	U5/73-B	Porter Sr, Reginald & Sharon	8,400	16,400	0	24,800	659.68
286	U3/8	Porter, Colby O.	12,200	23,700	0	35,900	954.94
287	R11/19	Porter, David	15,000	0	0	15,000	399.00
288	U3/140	Porter, Hugh & Barbara	9,800	17,200	13,050	13,950	371.07
289	R12/3-A	Porter, John C. & Deborah S.	13,800	49,100	18,270	44,630	1,187.16
293	U5/74	Porter, Jr., Reginald C.	11,700	10,700	0	22,400	595.84
294	U5/75	Porter, Jr., Reginald C.	2,900	0	0	2,900	77.14
290	R8/18	Porter, Leslie	13,800	15,600	13,050	16,350	434.91
291	U3/133	Porter, Raymond D. & Madelyn	12,500	2,400	0	14,900	396.34
292	U3/135	Porter, Raymond D. & Madelyn E.	13,800	55,900	18,270	51,430	1,368.04
295	U5/73-A-ON	Porter, Reginald C. & Sharon F.	0	4,200	0	4,200	111.72
296	U5/73-A	Porter, Reginald C. & Sharon F.	10,500	16,600	0	27,100	720.86
298	U5/73	Porter, Reginald C. & Sharon F.	11,100	45,500	13,050	43,550	1,158.43
301	R2/2	Prentiss & Carlisle & McCrillis Timberland LLC	102,400	0	0	102,400	2,723.84
302	R5/9	Prentiss & Carlisle & McCrillis Timberland LLC	25,100	0	0	25,100	667.66
303	R5/10	Prentiss & Carlisle & McCrillis Timberland LLC	102,400	0	0	102,400	2,723.84
304	R9/5	Prentiss & Carlisle Co.	460,200	0	0	460,200	12,241.32
246	U3/106	Prusha, Jeffrey A	9,800	24,000	0	33,800	899.08
305	R8/7	Pulkkinen, Albert & Trina	17,400	38,700	13,050	43,050	1,145.13
306	R12/10	Pyle, Gary W.	26,000	0	0	26,000	691.60
307	R12/11	Pyle, Gary W.	16,200	21,900	13,050	25,050	666.33
308	R6/40	Qualey, Andrew J.	13,000	27,500	0	40,500	1,077.30
310	U4/4	Qualey, Benita R. & Jason C.	9,900	42,000	13,050	38,850	1,033.41
311	U2/36	Qualey, Peter F. and Maureen L.	12,300	42,300	0	54,600	1,452.36
312	R4/19	Quinn, David J.	13,000	35,400	0	48,400	1,287.44
313	U3/5	Quint, Jr. Living Trust, Frederick L.	8,300	32,800	18,270	22,830	607.28
314	R7/28	Quint, Jr. Living Trust, Frederick L.	50,500	0	0	50,500	1,343.30
315	R8/16	Quint, Jr. Living Trust, Frederick L.	47,800	0	0	47,800	1,271.48

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316	R12/2	Quint, Jr. Living Trust, Frederick L.	39,100	0	0	39,100	1,040.06
317	R12/28	Quint, Jr. Living Trust, Frederick L.	44,900	0	0	44,900	1,194.34
18	U4/6	Randall, Brett & Rideout, Dwayne	8,900	15,200	0	24,100	641.06
729	R12/24-A	Randall, Franklin D Jr. & Tammy R.	13,800	27,100	0	40,900	1,087.94
151	R9/13	Rasolio, John M. & Heather A. Claus	33,100	0	0	33,100	880.46
318	U2/24	Rauschnot, Henry A. & Anderson, Lynn M.	11,700	24,100	13,050	22,750	605.15
319	U2/25	Rauschnot, Kim Ann	7,700	14,300	0	22,000	585.20
321	R6/5	Raymond Sr, David J. & Karen V.	30,400	20,900	13,050	38,250	1,017.45
320	U5/28	Raymond, Rodney & Brenda	9,600	36,900	13,050	33,450	889.77
322	R11/7	Record, Thomas & Marie	49,000	140,000	0	189,000	5,027.40
323	R1/16-B	REM Logging Inc	16,500	19,600	0	36,100	960.26
38	R9/4	Richard C. Adams	8,700	0	0	8,700	231.42
325	R6/19	Richards, Eric D. & Ruth A.	13,000	32,500	13,050	32,450	863.17
327	R2/1	Richardson, Nathan & Samantha	70,500	140,000	13,050	197,450	5,252.17
1083	U3/38	Richardson, Nathan DBA Richardson's	18,400	12,000	0	30,400	808.64
329	U2/33	Richardson, Steven L.	3,300	0	0	3,300	87.78
330	U3/91	Richardson, Steven L.	13,800	99,900	0	113,700	3,024.42
331	U3/92	Richardson, Steven L.	19,200	2,400	0	21,600	574.56
332	U3/93	Richardson, Steven L.	10,600	69,600	0	80,200	2,133.32
333	U3/50	Richardson, Vicki S.	9,700	58,100	13,050	54,750	1,456.35
334	U3/139	Richardson, Virginia B.	8,000	29,500	13,050	24,450	650.37
335	R12/17-G	Rickards, Albert & Faith	23,000	99,000	13,050	108,950	2,898.07
336	U5/60	Rideout, Carolyn F & Raymond, Brenda M.	9,700	30,900	13,050	27,550	732.83
337	U4/5	Rideout, Dwayne R. & Jean A.	8,900	17,200	0	26,100	694.26
6	R12/25	Ripley, Travis J. & Amber L.	16,700	36,900	0	53,600	1,425.76
215	R12/16	Risch, Robert G.	32,600	10,700	0	43,300	1,151.78
338	R7/30	Ritchie, Kenneth R & Nicki L.	21,600	26,500	0	48,100	1,279.46
339	U2/1-A	Ritter, Helen A.	6,700	0	0	6,700	178.22
696	R11/20-D	Robbins, John W.	10,000	5,000	13,050	1,950	51.87
340	R12/17-A	Rockabema Snow Rangers Inc	14,400	23,000	0	37,400	994.84
341	R9/7	Rodenizer, Ty W.	15,600	53,400	13,050	55,950	1,488.27
342	R9/9-B	Rodenizer, Ty W.	27,900	0	0	27,900	742.14
343	R9/9	Rodenizer, Ty W.	16,700	0	0	16,700	444.22
344	U3/121	Rodgerson, Douglas & Brenda A.	11,300	27,300	13,050	25,550	679.63
1089	R7/5	Rodgerson, Douglas D. Jr & Alicia L.	11,900	0	0	11,900	316.54
348	U2/27	Rodgerson, Everett P. & Joyce A.	12,700	19,100	0	31,800	845.88
345	R7/6-3	RodgersonJr, Douglas D	9,700	54,000	13,050	50,650	1,347.29
346	U5/40	Rodriguez, Kim I.	10,600	28,000	0	38,600	1,026.76
347	R7/8	Rogers, Robert P.	49,100	55,300	0	104,400	2,777.04
349	R7/12&12-A	Roy, John P. & Darline E.	14,400	18,100	13,050	19,450	517.37
350	U3/137	Roy, Leonard & Albert	11,200	25,500	0	36,700	976.22
351	R1/1	Rudge, Zelma M. and Brian	13,800	18,600	13,050	19,350	514.71
352	R11/5	Rumpf Design Group LTD	62,500	0	0	62,500	1,662.50
353	U3/102	Rush, Dennis W. & Lynn M.	11,100	29,500	13,050	27,550	732.83
354	U3/114	Rush, Dominic G & Amy E.	16,800	34,800	0	51,600	1,372.56
355	U3/111	Ruth E. Parker Revocable Trust of	14,400	24,100	0	38,500	1,024.10
357	R7/16	Ryan Jr, Dennis A.	33,800	31,200	13,050	51,950	1,381.87
356	U3/17&18	Ryan, Dennis & Carolyn	13,000	27,400	18,270	22,130	588.66
358	R3/2-A	S.W. Management, Inc.	12,600	0	0	12,600	335.16
359	R4/6-B	Saunders, Bradley J. & Robyn E.	33,600	9,400	0	43,000	1,143.80
360	U5/63-C	Savage, Brandon S & Amy M	13,800	48,100	13,050	48,850	1,299.41
361	U5/63	Savage, Mark D & Scott J & Michael E	13,000	52,100	0	65,100	1,731.66
362	R7/32	Savage, Mark D & Scott J & Michael E	12,600	0	0	12,600	335.16
364	R6/9	Savage, Michael	18,400	31,700	0	50,100	1,332.66
363	U5/63-A	Savage, Scott J. & Kim M.	13,800	49,600	13,050	50,350	1,339.31
1085	R9/10-A	Schmidt III., Richard H. & Eryn C.	43,600	86,000	13,050	116,550	3,100.23
367	U3/105	Schmidt Jr, Richard H. & Theresa M.	10,100	35,200	13,050	32,250	857.85

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456	U5/41	Schnitker, Paul R & Lisa M. Timberlake	11,300	24,100	13,050	22,350	594.51
368	U3/58	Scribner, William A.	11,900	37,800	13,050	36,650	974.89
660	U5/22	Secretary of Housing & Urban	7,200	29,800	0	37,000	984.20
369	U6/15-B	Sewell, Jane M.	10,100	23,400	13,050	20,450	543.97
371	U4/16	Shaw, Linda L. & Brownlee, Robert J.	10,400	59,200	13,050	56,550	1,504.23
372	U4/15	Shaw, Mary E.	13,000	23,300	13,050	23,250	618.45
373	U3/33	Sherman, Philip & Judith	8,600	18,700	13,050	14,250	379.05
374	R6/14	Sherman, Wendell	8,000	23,200	13,050	18,150	482.79
59	U3/31	Sherman, Wendell E.	10,100	30,600	0	40,700	1,082.62
375	R12/24-B	Shields, Jeffrey F. & Shelleman, Joyce M.	2,800	0	0	2,800	74.48
376	R6/1	Shipp, Christina	104,600	195,900	0	300,500	7,993.30
378	U5/58	Shorey Rena B. & Lawrence H.	9,000	25,400	13,050	21,350	567.91
377	R7/27	Shorey, Donald H. & Christine M.	13,800	33,200	13,050	33,950	903.07
277	U3/9	Shorey, Drew J.	10,900	47,300	13,050	45,150	1,200.99
379	R11/16	Shorey, Paul & Mary A.	16,800	40,100	13,050	43,850	1,166.41
381	U3/34	Sides, Christopher T	9,100	24,200	13,050	20,250	538.65
703	U4/24	Sleeper, Charles	10,800	0	0	10,800	287.28
393	U1/18	Smallwood Inc.	11,100	47,300	0	58,400	1,553.44
383	U3/81	Smallwood, Gregg F. & Paula A.	13,000	55,800	13,050	55,750	1,482.95
388	R12/3C	Smallwood, Jeanne A. & Kent F.	13,000	6,400	0	19,400	516.04
384	U3/19	Smallwood, Judith M.	9,700	37,400	13,050	34,050	905.73
385	R12/3	Smallwood, Kent F.	33,900	0	0	33,900	901.74
386	R12/3-B	Smallwood, Kent F.	13,800	37,700	13,050	38,450	1,022.77
387	R6/30-B	Smallwood, Paula A.	22,400	16,500	0	38,900	1,034.74
389	U6/2	Smallwood, Robert & Jeanne	13,000	1,300	0	14,300	380.38
390	U6/9	Smallwood, Robert & Jeanne	32,600	40,700	13,050	60,250	1,602.65
391	U6/9-A	Smallwood, Robert & Jeanne	3,600	0	0	3,600	95.76
392	R11/17	Smallwood, Royce E. & Royce G.	19,100	54,600	18,270	55,430	1,474.44
394	R2/7-P	Smith, Alexander D. & Sharon F.	34,800	15,500	0	50,300	1,337.98
56	R8/4	Smith, Terry W.	11,500	23,700	0	35,200	936.32
62	R7/17	Snowshoe Timberland LLC	37,400	0	0	37,400	994.84
395	U3/55	Somers, Gene L.	6,900	3,600	0	10,500	279.30
396	R9/14	Somers, Heirs of Spurgeon	31,600	0	0	31,600	840.56
397	U2/18	Somers, Richard L.	8,300	40,900	13,050	36,150	961.59
398	R11/11	Sommers, Raymond M. & Glenda A.	13,800	41,400	18,270	36,930	982.34
399	U5/2	Spadoni, Mark I. & Sheareen L.	13,800	38,300	0	52,100	1,385.86
401	R8/20-A	Squires, Peter W.	65,700	0	0	65,700	1,747.62
402	U3/82	St. Pauls Catholic Church	13,000	42,800	55,800	0	0.00
403	R8/27	Starnner, Kenneth A.	32,200	46,800	13,050	65,950	1,754.27
407	R4/20	State Of Maine - 328 Frenchville Road	9,200	60,900	70,100	0	0.00
404	U1/6	State Of Maine - 35 Station Street	12,600	0	12,600	0	0.00
405	U1/6-A	State Of Maine - So Patten Road	24,000	0	24,000	0	0.00
406	R1/7-A	State Of Maine - South Patten Rd	22,400	0	22,400	0	0.00
408	R8/24-H	Steen, Herschel G & Murray, Heather R	15,000	72,900	13,050	74,850	1,991.01
409	R6/6	Steere Jr, William H.	15,000	48,700	13,050	50,650	1,347.29
410	U3/129&144	Stetson Memorial Methodist Church	11,400	96,200	107,600	0	0.00
411	U3/143	Stetson Methodist Parsonage	7,300	35,200	20,000	22,500	598.50
413	U4/18	Stevens, Thomas E	7,300	0	0	7,300	194.18
414	U4/22-B	Stevens, Thomas E	13,000	40,700	0	53,700	1,428.42
174	U1/34	Stubbs, Kelly A.	11,300	30,000	18,270	23,030	612.60
415	R1/16-A	Stubbs, Lindia & Angela M	13,000	17,700	13,050	17,650	469.49
416	U3/130	Stublefield II, Charles D.	9,000	13,100	13,050	9,050	240.73
326	U3/16	Swallow, Logan L.	7,800	37,600	0	45,400	1,207.64
417	U1/29	Szulborski, Gregory D.	12,600	0	0	12,600	335.16
418	R5/5	Takis, David G.	39,400	3,900	0	43,300	1,151.78
470	R12/10-B	Tarr, Adam	14,400	47,500	13,050	48,850	1,299.41
419	U5/81	Taylor, Timothy D. & Rebecca A.	12,100	23,200	13,050	22,250	591.85
420	R9/12	Taylor, Timothy D. & Rebecca A.	22,400	0	0	22,400	595.84
382	U5/3-B	The Stephen C. Singer & Filena A.	22,400	32,300	0	54,700	1,455.02

2016 Patten Roll of Taxpayers - Real Estate

Acct	Map/Lot	Name	Land	Building	Exemption	Taxable Value	Tax Amount
422	R8/24-D	Thomas Jr, Raymond R. & Karen K. Crouser	14,400	39,200	13,050	40,550	1,078.63
421	R2/7-M	Thomas, Ralph D. & Deehan A.	17,300	0	0	17,300	460.18
512	R1/20	Thompson, Charles K.	19,400	8,500	0	27,900	742.14
424	R8/21	Tower, Andrew L. & Robin A.	49,600	0	0	49,600	1,319.36
425	R2/5 & 5-A	Tower, Barry F. & Karla M.	38,400	28,100	13,050	53,450	1,421.77
426	R6/24-A	Tower, Ervin B. & Dawn M.	53,200	106,800	13,050	146,950	3,908.87
427	R7/2	Tower, Ervin B. & Dawn M.	17,600	0	0	17,600	468.16
428	R12/12	Tower, Ervin B. & Dawn M.	18,600	0	0	18,600	494.76
1072	U5/35	Town of Patten - Academy Lot	10,800	5,400	16,200	0	0.00
1073	U5/51	Town of Patten - Baseball Diamond	11,400	0	11,400	0	0.00
1081	U5 ON 51	Town of Patten - Baseball Diamond	14,400	79,400	93,800	0	0.00
1076	U6/7	Town of Patten - Cemetery	26,000	6,800	32,800	0	0.00
439	U3/96	Town Of Patten - Fire Department	7,500	0	7,500	0	0.00
1078	U3/57B	Town of Patten - Gardner Street Pump Station	2,700	0	2,700	0	0.00
1077	U4/25	Town of Patten - Houlton Street	12,600	0	12,600	0	0.00
1074	R7/1	Town of Patten - Landfill Lot	30,800	118,800	149,600	0	0.00
1065	U1/6-B	Town of Patten - Patten Ambulance Service Building	14,400	111,800	126,200	0	0.00
1069	U3/97 & 98	Town of Patten - Patten Fire House	8,600	95,200	103,800	0	0.00
1080	U3/1	Town of Patten - Patten Rec Center	7,500	46,100	53,600	0	0.00
1067	U3/101	Town of Patten - Patten Water Department	8,600	40,000	48,600	0	0.00
1082	U3/63	Town of Patten - Rec Parking Lot	13,800	0	13,800	0	0.00
1075	U1/2	Town of Patten - Sewer Department	6,100	0	6,100	0	0.00
1071	R6/38-39	Town of Patten - Sewer Plant	3,766,400	0	3,766,400	0	0.00
1068	U3/76	Town Of Patten - Town Office	26,000	83,100	109,100	0	0.00
1066	U3/66	Town of Patten - Veteran's Memorial Library	7,800	36,400	44,200	0	0.00
445	U5/51-ON	Town Of Patten, Water Department - 85 Main St.	0	1,000	1,000	0	0.00
446	R6/24-B	Town Of Patten, Water Department - South Patten Road	10,800	0	10,800	0	0.00
447	R6/34	Townsend, Mark	39,100	68,600	0	107,700	2,864.82
448	U5/48	Tremblay Sr., Stephen	10,100	24,400	13,050	21,450	570.57
449	R6/3	Tubman, Charles J. & Susan W.	38,000	75,200	13,050	100,150	2,663.99
713	U5/5	Tucker, Dottie & Virgie Whitney, Cathy Willigar	13,000	22,600	0	35,600	946.96
714	U5/23	Tucker, Lana	9,000	20,200	13,050	16,150	429.59
715	U3/14	Tucker, Letha M. & Ola Wayne	12,500	38,900	13,050	38,350	1,020.11
716	U5/64	Tucker, Ola W. & Diana M.	10,100	69,100	13,050	66,150	1,759.59
719	U2/6-A	Turner, Shirley J	7,500	17,700	13,050	12,150	323.19
720	R6/24-C	United States Cellular	13,400	82,100	0	95,500	2,540.30
536	R6/11&12	Vambutas Land Company LLC	199,100	1,700	0	200,800	5,341.28
670	U5/68	Vambutas Land Company LLC	12,100	29,000	0	41,100	1,093.26
459	U1/9	Vambutas Mill LLC	12,400	0	0	12,400	329.84
460	U1/12 & 13	Vambutas Mill LLC	74,000	241,600	0	315,600	8,394.96
721	R6/7	Verizon New England	14,100	1,200	0	15,300	406.98
209	R12/19-A	Verizon Wireless	12,800	4,600	0	17,400	462.84
722	R8/3	Vetter, Ralph H & Bridgit S.	12,200	36,700	13,050	35,850	953.61
727	R5/8	Violette Sr, Richard D.	70,400	11,500	0	81,900	2,178.54
723	R7/23	Violette, Alton L.	13,800	36,900	13,050	37,650	1,001.49
724	U4/8	Violette, Janice F.	10,700	32,700	13,050	30,350	807.31
726	U2/26	Violette, Vincent	9,800	16,600	13,050	13,350	355.11
728	U5/15	Vose, Janet & Hudson, Eugenia V.	13,000	0	0	13,000	345.80
730	U3/121-A	Wamboldt, Dorothy L.	10,800	14,700	18,270	7,230	192.32
731	R4/17	Watson, Graydon V.	16,200	37,800	18,270	35,730	950.42
732	R12/30	Webb, Craig M & Maria D	19,600	0	0	19,600	521.36
736	R8/20	Wheaton, Lee H. & Barbara	10,600	0	0	10,600	281.96

2016 Patten Roll of Taxpayers - Real Estate

Acct	Map/Lot	Name	Land	Building	Exemption	Taxable Value	Tax Amount
737	R8/25	Wheaton, Lee H. & Barbara	16,000	0	0	16,000	425.60
738	R9/1	Wheaton, Lee H. & Barbara	46,900	29,200	13,050	63,050	1,677.13
740	R11/2-D	Wheaton, Lee H. & Barbara	15,500	0	0	15,500	412.30
735	R8/6	Wheaton, Lee H. & Barbara S.	22,900	17,400	0	40,300	1,071.98
739	R9/6	Wheaton, Lee H. & Barbara S.	30,200	0	0	30,200	803.32
260	R8/11	Wheaton, Lee H. & Peavey, Jerry	33,600	43,800	13,050	64,350	1,711.71
734	R9/2	Wheaton, Peter A. & Mark D. Catherine Courand	11,000	5,100	0	16,100	428.26
741	R1/9-A	White, Kathleen H.	16,200	51,400	0	67,600	1,798.16
742	U3/13	White, Vaughn H & Linda F	8,500	24,000	0	32,500	864.50
745	R7/26	Whitney Sr., Frederick R & Glenda M	11,700	11,500	0	23,200	617.12
743	U1/25	Whitney, Cheryl L & Morse, Brett A	13,000	25,400	13,050	25,350	674.31
744	R7/6-2	Whitney, Frederick R.	10,100	64,800	13,050	61,850	1,645.21
489	R12/24	Wilcox, Roger A & Wanda L	18,000	78,000	13,050	82,950	2,206.47
754	U3/28	Willett Sr, Roger L. & Linda D.	11,300	16,600	13,050	14,850	395.01
748	R11/25	Willett, Gary A. & Judith V.	12,900	6,500	0	19,400	516.04
749	U3/29	Willett, Herman C. & Dorothy A.	12,200	14,200	13,050	13,350	355.11
750	U3/48	Willett, Madeline M.	7,500	30,900	18,270	20,130	535.46
751	R7/21	Willett, Robert & Anita	9,700	40,300	13,050	36,950	982.87
752	U5/64-A	Willett, Scott V. & Shasta M.	10,800	59,000	13,050	56,750	1,509.55
188	R6/30-D	Willett, Scott V. II & Miller, Jillian A.	15,600	58,800	13,050	61,350	1,631.91
753	U5/66	Willett, Wayne H. & Wanda S.	8,700	26,100	18,270	16,530	439.70
756	U2/4	Williams, Mabel	10,300	61,500	13,050	58,750	1,562.75
757	R1/13	Willigar, Donis & Wanda	15,000	35,200	0	50,200	1,335.32
758	R1/4	Willigar, Donis & Wanda	126,800	70,800	13,050	184,550	4,909.03
759	R1/5	Willigar, Donis & Wanda	81,300	7,300	0	88,600	2,356.76
760	R1/7	Willigar, Donis & Wanda	24,000	0	0	24,000	638.40
761	R1/8	Willigar, Donis & Wanda	68,300	5,300	0	73,600	1,957.76
762	R1/10	Willigar, Londa M	10,400	23,700	13,050	21,050	559.93
763	U2/9	Winship, Herbert & Mabel	12,600	0	0	12,600	335.16
764	U2/6	Winship, Mabel	4,800	0	0	4,800	127.68
765	U2/7	Winship, Mabel	7,200	5,500	0	12,700	337.82
766	U2/8	Winship, Mabel	8,200	0	0	8,200	218.12
324	U3/127	WJV Holdings, LLC	9,700	19,000	0	28,700	763.42
767	U6/18-ON	Wood, Llewellyn	0	7,000	0	7,000	186.20
768	U3/37	Woods, Christopher S.	10,700	27,500	0	38,200	1,016.12
746	U3/72	Woodsome, Alton & Sherry	7,200	0	0	7,200	191.52
747	U3/73	Woodsome, Alton & Sherry	8,100	0	0	8,100	215.46
535	R11/20-E	Worcester, Craig & Lori	12,000	0	0	12,000	319.20
769	R11/20-A	Worcester, Craig T. & Lori A.	17,400	100	13,050	4,450	118.37
772	R7/15	Yates, Mindi A.	13,000	44,600	13,050	44,550	1,185.03
771	U3/36	Yates, Stephen J. & Beverly J.	12,200	29,700	13,050	28,850	767.41
173	U3/115	Yates, Travis E. & Caitlin N	11,600	21,000	13,050	19,550	520.03
556	U5/46	Young, Gregory S	10,100	27,200	13,050	24,250	645.05
773	R12/16-B	Zannini, Michael J.	21,200	0	0	21,200	563.92
775	R11/22	Zimmer Sr, Glenn R.	19,600	34,700	18,270	36,030	958.40
Gross			19,924,700	23,588,550	10,674,120	32,839,130	873,520.86
Less fully Exempt records			4,460,700	1,921,000	6,381,700		0.00
Total Taxable Properties			15,464,000	21,667,550	4,292,420	32,839,130	873,520.86

2016 Supplemental Real Estate Taxes

Acct	Map/Lot	Name	Land	Building	Exemption	Taxable Value	Tax Amount
676	R7/22	Glebus, Gary G	11,700	30,600		29,250	347.13
Total	*	amount for removed Homestead Exemption	11,700	30,600		29,250	347.13

2016 - Patten Roll of Taxpayers - Personal Property

Account	Name	Assessment	Tax Amount
37	Anderson, Sheldon J.	11,000	\$292.60
95	Bangor Cellular Telephone L.P.	75,115	\$1,998.06
38	Bartlett, Stephen G.	580	\$15.43
40	Brown, John H.	4,700	\$125.02
42	Calculations, Inc	10,483	\$278.85
44	Catalina Marketing	434	\$11.54
5	Chickadee Realty	9,190	\$244.45
94	Cisco Systems Capital Corp	6,738	\$179.23
45	Craig, Shawn W.	80,000	\$2,128.00
46	Craigs Clam Shop	7,890	\$209.87
47	Crouse, Stephen	3,360	\$89.38
48	Cutting Edge Lawn Care	16,594	\$441.40
49	Daisy Boutique	982	\$26.12
51	Deanna Morse Property Mgmt Inc.	1,341	\$35.67
52	Direct TV, Inc.	20,346	\$541.20
53	Dish Network LLC	5,900	\$156.94
54	Dysarts Services	4,700	\$125.02
55	Eastmill Federal Credit Union	15,677	\$417.01
56	Ellis Family Inc.	141,210	\$3,756.19
57	Engroff, Richard L.	24,000	\$638.40
58	Evans' Auto Service	13,963	\$371.42
59	Frank Landry & Sons Inc.	16,000	\$425.60
60	Gallagher Auto Parts, Inc.	3,650	\$97.09
61	Gardner & Sons Trucking	16,500	\$438.90
62	Getchell Brothers Inc	351	\$9.34
64	GTech Corp	646	\$17.18
65	Guptill, Robert I.	15,000	\$399.00
1	Harris & Sons Trucking	2,826	\$75.17
2	Katahdin Region Guide Service	610	\$16.23
3	Katahdin Trust Company	70,326	\$1,870.67
4	Katahdin Welding	7,800	\$207.48
6	Landry, Raymond B.	18,000	\$478.80
93	Lease Corporation of America	5,720	\$152.15
8	Magic Wand Car Wash	3,059	\$81.37
91	Maine Fiber Co.	5,144	\$136.83
9	Mainely Sports	1,975	\$52.54
13	Milliken Med Center	1,465	\$38.97
14	Montreal, Maine & Atlantic Railway LTD	16,100	\$428.26
16	Mt Heights Health Care	137,392	\$3,654.63
18	Patten Drug Co	13,594	\$361.60
19	Patten Housing Corp.	18,136	\$482.42
21	Perkins, Mark A.	13,426	\$357.13

2016 - Patten Roll of Taxpayers - Personal Property

Account	Name	Assessment	Tax Amount
22	Perrin, Jr., Carl E.	8,100	\$215.46
23	Phillips Contractors	9,287	\$247.03
24	Pitney Bowes Global Financial Serv	457	\$12.16
25	Presque Isle Coca-Cala	7,179	\$190.96
26	Pyle, Gary W.	200	\$5.32
27	Richardson, Steven L.	56,800	\$1,510.88
30	Scientific Games Inc	931	\$24.76
31	Sherman, Wendell	16,000	\$425.60
32	Smallwood Inc.	70,000	\$1,862.00
33	Spruce Street Business Service	1,501	\$39.93
92	Theresa's Headquarters	568	\$15.11
96	Time Warner Cable Northeast LLC	148,862	\$3,959.73
34	Timepayment Corp	5,484	\$145.87
66	United States Cellular	6,908	\$183.75
15	Verizon Wireless	34,436	\$916.00
69	Washtub Laundromat	12,987	\$345.45
70	William Scotsman Inc.	22,800	\$606.48
71	Willigar, Donis	27,600	\$734.16
	Total	1,252,023	\$33,303.81

2016 ASSESSOR'S REPORT

VALUATION

Type	Value
Total Land	\$ 19,924,700
Total Buildings	\$ 23,588,550
Personal Property:	\$ 1,252,023
Total Valuation	\$ 44,765,273

EXEMPTIONS

Type	Qty	Value
Churches	3	\$ 292,400
Parsonages	2	\$ 40,000
Non-Profit Organizations	13	\$ 1,350,000
State-Owned Property	4	\$ 129,100
Town-Owned Property	19	\$ 4,610,200
Blind	1	\$ 3,480
Veterans Exemptions	47	\$ 245,340
Homestead Exemptions	307	\$ 3,990,550
Total Exemptions	396	\$ 10,661,070

Net Valuation \$ 34,104,203

2016 Mil Rate 0.02660

2016 Property Tax Levy 907,172

2016 TAX COLLECTOR'S REPORT

2016 Tax Commitment:

1	County Tax	\$ 49,118	
2	Municipal Appropriation	\$ 726,985	
3	TIF Financing	\$ -	
4	School Appropriation	\$ 465,341	
5	Overlay	<u>\$ 5,476</u>	
6	Total Assessments		\$ 1,246,920
7	State Municipal Revenue Sharing	\$ 57,831	
8	Homestead Reimbursement	\$ 53,248	
9	BETE Reimbursement	\$ 463	
10	Other Revenue	<u>\$ 228,554</u>	
11	Total Deductions		<u>\$ 340,096</u>
12	Net Assessment for Commitment		\$ 906,824
13	Supplemental Tax		<u>\$ 347</u>
14	Total 2016 Property Tax Levy		\$ 907,172
15	Payments Received:		\$ 739,377
16	Abatements:		
	Abatement of 2016 taxes on a property on Pleasant Street	<u>\$ 239</u>	
17	Total Abatements for 2016:		<u>\$ 239</u>
19	Uncollected Balance @ 12/31/16:		\$ 167,555

SUMMARY OF OUTSTANDING TAXES @ 12/31/16

2016 Real Estate	163,191
2015 Real Estate	50,386
2014 Tax Liens	15,420
2014 Supplemental Tax Liens	4,589
2013 Real Estate	1,169
2016 Personal Property	4,364
2015 Personal Property	12,848
2014 Personal Property	14,746
2013 Personal Property	28,712
2012 Personal Property	31,998
2011 Personal Property	19,386
2010 Personal Property	19,048
2009 Personal Property	27,074
2008 Personal Property	22,154
2007 Personal Property	18,664
2006 Personal Property	1,051
2005 Personal Property	1,419
2004 Personal Property	671
2003 Personal Property	591
2002 Personal Property	83
1997 Personal Property	504
Total Outstanding Taxes @ 12/31/16	<u>274,877</u>

2016 Real Estate Outstanding as of 12/31/2016

Property Owner	Tax Balance	
Albert, Tracey E.	\$ 872.53	**
Albornoz, Mauricio A. Albornoz, Norma	\$ 727.78	
Allen, Tammy	\$ 343.68	**
Alley, Michael Alley, Anita	\$ 927.99	
Alley, Michael Alley, Anita	\$ 1,980.44	
Anderson, Elizabeth A.	\$ 1,106.44	
Anderson, Fulton I	\$ 1,964.72	*
Anderson, Jared	\$ 202.91	
Anderson, Logan E. & Angela K.	\$ 968.57	
Anderson, Rebecca A. & Earl R. Jr.	\$ 752.13	
Anderson, Rodney W.	\$ 454.53	
Anderson, Rodney W. Anderson, Wendy S	\$ 436.94	
Anderson, Sheldon J. Anderson, Elizabeth	\$ 292.20	
Anderson, Sheldon J. Anderson, Elizabeth A.	\$ 2,056.19	
Anderson, Sheldon J. Anderson, Elizabeth A.	\$ 189.39	
Anderson, Spencer	\$ 481.58	
Arnold, Donald	\$ 1,041.62	
Arnold, Donald J.	\$ 354.42	
Banks, George W. Banks, Linda D.	\$ 413.32	*
Barnes, Forrest W. and Ann A.	\$ 278.67	
Bartlett, Stephen G. Bartlett, Laurie L.	\$ 5,273.05	
Bartlett, Stephen G. Bartlett, Laurie L.	\$ 1,336.52	
Bates, George Bates, Elizabeth	\$ 1,361.69	
Bates, Jeffrey G	\$ 219.15	
Bates, Thomas E Bates, Kimberly	\$ 700.73	
Birmingham, Anita L. c/o Sherry Woodsome	\$ 680.44	
Birmingham, John R. Birmingham, Kelly J.	\$ 250.26	
Brackett, Deborah A.	\$ 642.93	***
Brownlee, Robert	\$ 361.62	***
Burke, Laura L.	\$ 1,835.69	
Cade, Tami Louise Palombi	\$ 838.71	*
Campbell, Irene M. Jason C. Campbell & David W. Campbell Jr.	\$ 515.40	
Cardillo Jr, Antonio Jr Cardillo, Patricia	\$ 724.26	
Carver, Donald E.	\$ 721.02	
Chaisson Sr., Robert F	\$ 82.52	
Chaloux, David D. Chaloux, Joni L.	\$ 1,080.85	
Chase, Thomas P. Chase, Marie L.	\$ 596.57	
Clippinger, Donald L. Clippinger, Rochelle R.	\$ 2,136.00	
Cochran, Rena Cochran, Audrey	\$ 212.59	*
Cole, Richard C.	\$ 1,109.26	
Conklin, Marie J. and Duffy, Carlene	\$ 2,556.14	
Cote, Guy H	\$ 373.36	*
Craig, Thomas D. Craig, Lisa M.	\$ 967.22	
Crouse, Stephen A Christe B, Crouse	\$ 589.80	
Crouse, Stephen A Christe B, Crouse	\$ 1,245.89	
Crouse, Stephen A. Christe B, Crouse	\$ 1,049.74	
Crouse, Stephen A. Christe B, Crouse	\$ 738.61	
Crouse, Stephen Christe, Crouse	\$ 681.79	
Crystal Lake Land Trust	\$ 784.60	

* partial payment after 12/31/2016

** paid in full after 12/31/2016

*** partial payment before 12/31/2016

2016 Real Estate Outstanding as of 12/31/2016

Property Owner	Tax Balance	
Cullen, Jerry M. Rebecca J, Cullen	\$ 447.76	
Daniel Miller Trustee The Penobscot Land Trust U/T/D	\$ 647.97	*
Dauphinee Enterprises LLC.	\$ 935.99	**
Dickinson, Frank A.	\$ 390.95	**
Ditech Financial LLC	\$ 1,267.15	
Dunn, Dolores C.	\$ 127.16	
Eastern Maine Coastal Development Inc.	\$ 1,103.85	**
Fahey Sr, Michael S.	\$ 595.21	
Fisher, Kurt Fisher, Aaron L., Kevin M.	\$ 849.53	
Flint, Fred E.	\$ 219.15	
Gallagher II, Cecil W.	\$ 340.90	
Gardner, David Gardner, Valerie	\$ 1,396.05	
Gardner, David L. Sr & Valerie	\$ 543.81	
Gardner, Wayne A. Gardner, Linda K.	\$ 561.39	**
George Landry & Sons Inc.	\$ 508.64	
Glidden, Rodney P.	\$ 675.03	
Glidden, Rodney S. Glidden, Sandy R.	\$ 870.49	**
Goode, Loren L. Goode, Regina B	\$ 405.83	**
Goode, Loren L. Goode, Regina B	\$ 1,162.02	**
Gould, Glen M.	\$ 225.91	
Grant, Ricky A	\$ 224.56	
Guindon, Robert J. Guindon, Kathleen A.	\$ 541.10	
Guindon, Robert W. Guindon, Suzanne M.	\$ 308.43	
Hall, Matthew J.	\$ 641.21	**
Hanson, Earl G. & Theresa M. & Doris A. Mooney, John E. Hanson	\$ 1,232.36	
Hanson, Michael	\$ 1,038.92	
Hanson, Theodore Hanson, Gladys	\$ 842.23	*
Harris, Scott J. Harris, Lorna	\$ 271.02	**
Hooper, Daniel A. Hooper, Christine J	\$ 454.53	
Hurlbert, Jason A. Hurlbert, Kelly A.	\$ 585.74	**
Jordan, Gary D.	\$ 611.45	*
K+C Quikstop and Service Center	\$ 4,068.89	***
Kay, David E	\$ 4,170.55	
Keim, Carrie M.	\$ 1,757.23	
Keim, Robert Keim, Carrie	\$ 422.06	
Keim, Robert O. Keim, Carrie M.	\$ 381.48	
Kennedy, Glenn E. Jr.	\$ 357.13	
Kinson, Lynda R.	\$ 240.82	***
Labelle, Cheryl L.	\$ 423.41	
Landry, Barbara A.	\$ 308.43	
Landry, Barbara A.	\$ 1,297.29	
Landry, Barbara A.	\$ 62.23	
Landry, Bobbie Jo	\$ 574.92	
Landry, Richard D. Landry, Sarah L.	\$ 1,183.66	**
Lane, Helena G. Lane, Kenneth J.	\$ 416.57	**
Lau, Kenneth L. Lau, Monica E.	\$ 720.81	*
Lawler, Jeffrey T. Lawler, Cindith M.	\$ 1,732.88	
Manzi, Philip J.	\$ 965.87	*
Martin, Colleen C. et als	\$ 390.70	*

* partial payment after 12/31/2016

** paid in full after 12/31/2016

*** partial payment before 12/31/2016

2016 Real Estate Outstanding as of 12/31/2016

Property Owner	Tax Balance	
McAvoy et als, Richard E	\$ 3,092.40	
McAvoy, Lawrence E.	\$ 482.93	
McAvoy, Peter McAvoy, Marion E	\$ 944.22	**
McAvoy, Shawn McAvoy, Kelly	\$ 1,128.52	**
McCannell, Kevin	\$ 578.98	
McCarthy, Martin R. McCarthy, Rachel M.	\$ 982.22	*
McCourt, Joseph J. McCourt, Linda M.	\$ 368.59	**
McGraw, Naomi B.	\$ 365.24	
McGraw, Ronald H	\$ 596.57	
McNally, Garth B.	\$ 1,117.38	
McNally, Kerry J. McNally, Karen A.	\$ 946.93	
McNally, Kerry J. McNally, Karen D.	\$ 3,632.15	
Miller, Susan M	\$ 2,284.81	
Mooney, Doris A.	\$ 1,047.03	
Morse, Brett A Morse, Cheryl L	\$ 311.13	
Noyes, Frederick H. Noyes, Gayle A.	\$ 564.10	
Ordway, Dwight H.	\$ 257.02	
Ordway, Kent Ordway, Darlene	\$ 292.20	
Ordway, Kent Ordway, Darlene	\$ 1,351.41	
Ouellette, Claude J. Caroline R., Ouellette	\$ 457.23	
Ouellette, Claude J. Caroline R., Ouellette	\$ 1,597.61	
Parker, Christine M.	\$ 1,159.31	**
Parker, Christine M.	\$ 614.15	*
Parker, James W. Jr & Susan E.	\$ 761.60	
Peavey, John R. Peavey, April R.	\$ 1,291.88	
Pelkey, Kenneth	\$ 781.52	
Perkins, Mark A. Perkins, Deborah L.	\$ 1,647.66	
Phillips, Kenneth W.	\$ 1,728.82	**
Pinkham, James D. Sr.	\$ 576.27	
Pipes, Eric M Pipes, Crystal H	\$ 1,251.30	
Porter Sr, Reginald Porter, Sharon	\$ 670.97	
Porter Sr, Reginald Porter, Sharon F.	\$ 1,178.25	**
Porter, Jr., Reginald C.	\$ 606.04	
Porter, Jr., Reginald C.	\$ 78.46	
Porter, Leslie	\$ 442.35	
Porter, Reginald C. Porter, Sharon F.	\$ 113.63	
Porter, Reginald C. Sharon F., Porter	\$ 733.19	
Qualey, Andrew J.	\$ 1,095.73	
Qualey, Benita R. Qualey, Jason C.	\$ 1,051.09	*
Qualey, Peter F. and Maureen L.	\$ 1,477.21	
Rasolio, John M. Heather A. Claus	\$ 895.53	
Rauschnot, Henry A. Anderson, Lynn M.	\$ 115.31	***
Rauschnot, Kim Ann	\$ 595.21	
REM Logging Inc	\$ 976.69	
Ripley, Travis J. & Amber L.	\$ 1,450.16	
Ritter, Helen A.	\$ 181.27	
Roy, Leonard Roy, Albert	\$ 992.92	
Rudge, Zelma M. and Brian	\$ 521.90	*
Rumpf Design Group LTD	\$ 1,659.59	

* partial payment after 12/31/2016

** paid in full after 12/31/2016

*** partial payment before 12/31/2016

2016 Real Estate Outstanding as of 12/31/2016

Property Owner	Tax Balance	
Rush, Dominic G Amy E	\$ 1,363.11	
Saunders, Bradley J. Saunders, Robyn E.	\$ 1,163.37	
Schnitker, Paul R Lisa M. Timberlake	\$ 198.52	**
Scribner, William A.	\$ 991.57	*
Shaw, Mary E.	\$ 629.03	
Sherman, Wendell	\$ 491.05	
Sherman, Wendell E.	\$ 1,101.14	
Shorey Rena B. & Lawrence H.	\$ 364.97	*
Sides, Christopher T	\$ 547.87	
Sleeper, Charles	\$ 292.20	
Somers, Heirs of Spurgeon	\$ 854.94	
Stublefield II, Charles D.	\$ 93.85	**
Swallow, Logan L.	\$ 1,228.30	
Szulborski, Gregory D.	\$ 340.90	
Takis, David G.	\$ 1,152.48	
Tremblay Sr., Stephen	\$ 580.33	
Webb, Craig M Webb, Maria D	\$ 529.46	
Wheaton, Peter A. Wheaton, Mark D. Catherine Courand Victoria Mood	\$ 435.59	
White, Kathleen H.	\$ 1,828.93	
Whitney, Cheryl L Morse, Brett A	\$ 685.85	
Willett, Robert Willett, Anita	\$ 797.29	*
Williams, Mabel	\$ 18.94	**
Willigar, Donis L. Willigar, Wanda L.	\$ 1,358.17	
Willigar, Donis Willigar, Wanda	\$ 4,993.03	
Willigar, Donis Willigar, Wanda	\$ 2,397.09	
Willigar, Donis Willigar, Wanda	\$ 649.32	
Willigar, Donis Willigar, Wanda	\$ 1,991.26	
Willigar, Londa M	\$ 569.51	***
Winship, Herbert Winship, Mabel	\$ 340.90	**
Winship, Mabel	\$ 343.60	**
Winship, Mabel	\$ 221.85	**
WJV Holdings, LLC	\$ 776.48	
Wood, Lewellyn	\$ 189.39	
Woods, Christopher S.	\$ 1,033.51	
Yates, Stephen J. Yates, Beverly J.	\$ 577.12	***
Total 2016 Taxes Outstanding 12/31/16	\$ 163,191.33	

* partial payment after 12/31/2016

** paid in full after 12/31/2016

*** partial payment before 12/31/2016

2015 Real Estate Outstanding as of 12/31/2016

Property Owner	Tax Balance	
Albornoz, Mauricio A.	\$ 317.26	***
Anderson, Fulton	\$ 786.33	
Anderson, Jared	\$ 172.22	
Anderson, Rodney W.	\$ 374.03	
Anderson, Rodney W.	\$ 430.45	
Anderson, Sheldon J.	\$ 1,658.67	
Anderson, Sheldon J.	\$ 161.37	
Anderson, Sheldon J.	\$ 243.83	
Anderson, Spencer	\$ 395.73	
Arnold, Donald	\$ 844.92	
Arnold, Donald J.	\$ 293.55	
Bartlett, Stephen G.	\$ 4,238.80	
Bartlett, Stephen G.	\$ 1,081.45	
Bates, George	\$ 1,261.99	*
Bates, Jeffrey G	\$ 153.78	
Burke, Laura L.	\$ 1,548.00	*
Campbell, Irene M.	\$ 493.38	
Cardillo Jr, Antonio Jr	\$ 651.36	
Carver, Donald E.	\$ 491.86	***
Craig, Thomas D.	\$ 855.77	
Crouse, Stephen	\$ 556.31	
Crouse, Stephen A	\$ 482.53	
Crouse, Stephen A	\$ 1,079.28	
Crouse, Stephen A.	\$ 851.43	
Crouse, Stephen A.	\$ 601.88	
Fahey Sr, Michael S.	\$ 486.87	
Flint, Fred E.	\$ 185.24	
George Landry & Sons Inc.	\$ 417.43	
Grant, Ricky A	\$ 189.58	
Guindon, Robert J.	\$ 443.47	
Kay, David E	\$ 3,420.71	
Landry, Barbara A.	\$ 256.85	
Landry, Barbara A.	\$ 1,120.51	
Landry, Barbara A.	\$ 59.38	
Landry, Bobbie Jo	\$ 541.12	
Landry, Richard D.	\$ 1,029.37	**
Manzi, Philip J.	\$ 784.16	*
McGraw, Naomi B.	\$ 302.42	
McGraw, Ronald H	\$ 558.48	
Mooney, Doris A.	\$ 143.58	***
Morse, Brett A	\$ 259.02	
Noyes, Frederick H.	\$ 378.65	***
Ordway, Dwight H.	\$ 215.62	
Peavey, John R.	\$ 1,116.17	*
Pinkham, James D. Sr.	\$ 471.68	
Pipes, Eric M	\$ 280.37	***
Porter, Reginald C.	\$ 495.55	
Porter, Reginald C.	\$ 72.40	
Qualey Farms Inc.	\$ 1,194.29	

* partial payment after 12/31/16
 ** paid in full after 12/31/16
 *** partial payment before 12/31/16

2015 Real Estate Outstanding as of 12/31/2016

Property Owner	Tax Balance	
Rasolio, John M.	\$ 727.74	
REM Logging Inc	\$ 237.59	***
Saunders, Bradley J.	\$ 942.57	*
Scribner, William A.	\$ 12.76	**
Shaw, Mary E.	\$ 141.61	***
Somers, Heirs of Spurgeon	\$ 695.19	
Swallow, Logan L.	\$ 915.10	
Tremblay Sr., Stephen	\$ 545.46	
Whitney, Cheryl L	\$ 630.09	
Willigar, Donis	\$ 4,084.73	
Willigar, Donis	\$ 1,932.09	
Willigar, Donis	\$ 530.27	
Willigar, Donis	\$ 1,606.59	
Willigar, Donis L.	\$ 1,098.81	
Willigar, Londa M	\$ 71.63	**
WJV Holdings, LLC	\$ 632.26	***
Wood, Llewellyn	\$ 161.37	
Woods, Christopher S.	\$ 970.78	
Total 2015 Taxes Outstanding 12/31/16	\$ 50,385.74	

* partial payment after 12/31/16
 ** paid in full after 12/31/16
 *** partial payment before 12/31/16

2014 Real Estate Outstanding as of 12/31/2016

Property Owner	Tax Balance	
Anderson, Rodney W.	\$ 270.32	**
Anderson, Rodney W.	\$ 472.07	**
Arnold, Donald	\$ 910.03	
Bates, George	\$ 200.22	**
Burke, Laura L.	\$ 942.34	**
Cardillo Jr, Antonio Jr	\$ 672.80	
Craig, Thomas D.	\$ 964.71	**
Fahey Sr, Michael S.	\$ 547.68	
Flint, Fred E.	\$ 49.48	**
George Landry & Sons Inc.	\$ 532.59	**
Grant, Ricky A	\$ 267.80	
Guindon, Robert J.	\$ 304.67	**
Harvey, James	\$ 527.54	
Kay, David E	\$ 3,337.93	**
Landry, Barbara A.	\$ 202.23	**
Landry, Barbara A.	\$ 1,261.39	**
Landry, Barbara A.	\$ 116.49	**
Landry, Bobbie Jo	\$ 572.10	**
McGraw, Ronald H	\$ 494.81	**
Morse, Brett A	\$ 242.58	**
Peavey, John R.	\$ 432.82	**
Rasolio, John M.	\$ 485.76	**
Rich Sr, Walter N.	\$ 705.77	**
Whitney, Cheryl L	\$ 671.29	**
Wood, Llewellyn	\$ 235.02	**
Total 2014 Taxes Outstanding 12/31/16	\$ 15,420.44	

2014 Supplemental Tax

Anderson, Rodney W.	\$ 1,738.86	**
Manzi, Philip J.	\$ 2,850.37	**
Total 2014 Suppl Taxes O/S 12/31/16	\$ 4,589.23	

- * partial payment after 12/31/16
- ** paid in full after 12/31/16
- *** partial payment before 12/31/16

2013 Real Estate Outstanding as of 12/31/2016

Property Owner	Tax Balance
Arnold, Donald	902.58
Grant, Ricky A	266.41
Total 2013 Taxes Outstanding 12/31/16	\$ 1,168.99

- * partial payment after 12/31/16
- ** paid in full after 12/31/16
- *** partial payment before 12/31/16

Personal Property Taxes Outstanding as of 12/31/2016

2016 Personal Property Tax Outstanding @ 12/31/2016

Property Owner	Tax Balance	
Anderson, Sheldon J.	\$ 302.39	
Bartlett, Stephen G.	\$ 15.95	
Catalina Marketing	\$ 10.07	***
Crouse, Stephen	\$ 92.37	
Cutting Edge Lawn Care	\$ 456.16	
Daisy Boutique	\$ 26.72	*
Gardner & Sons Trucking	\$ 453.58	
GTech Corp	\$ 17.75	
Katahdin Region Guide Service	\$ 16.77	
Katahdin Welding	\$ 214.42	
Magic Wand Car Wash	\$ 84.09	
Mainely Sports	\$ 54.30	
Perkins, Mark A.	\$ 369.07	
Phillips Contractors	\$ 255.29	
Sherman, Wendell	\$ 439.83	
United States Cellular	\$ 189.90	
William Scotsman Inc.	\$ 606.48	***
Willigar, Donis	\$ 758.71	
Total 2016 Personal Property Tax Outstanding	\$ 4,363.85	

2015 Personal Property Tax Outstanding @ 12/31/2016

Property Owner	Tax Balance
Anderson, Sheldon J.	\$ 262.60
Bartlett, Stephen G.	\$ 13.85
Carver Bros. Logging Inc	\$ 10,479.07
Crouse, Stephen	\$ 80.21
Cutting Edge Lawn Care	\$ 396.15
Gardner & Sons Trucking	\$ 393.90
Katahdin Region Guide Service	\$ 38.67
Katahdin Welding	\$ 186.21
Magic Wand Car Wash	\$ 73.03
Perkins, Mark A.	\$ 320.51
Phillips Contractors	\$ 221.71
Sherman, Wendell	\$ 381.97
Total 2015 Personal Property Tax Outstanding	\$ 12,847.88

2014 Personal Property Tax Outstanding @ 12/31/2016

Property Owner	Tax Balance	
Bartlett, Stephen G.	\$ 16.18	
Carver Bros. Logging Inc	\$ 12,247.29	
Crouse, Stephen	\$ 93.75	
Cutting Edge Lawn Care	\$ 463.00	
Gardner & Sons Trucking	\$ 460.37	
Katahdin Region Guide Service	\$ 28.76	***
Katahdin Welding	\$ 217.63	
Phillips Contractors	\$ 2.58	***
Sherman, Wendell	\$ 446.42	
Willigar, Donis	\$ 770.08	
Total 2014 Personal Property Tax Outstanding	\$ 14,746.06	

* Partial payment after 12/31/16

** Paid in full after 12/31/16

*** Partial payment before 12/31/16

Please be advised - the above figures include accrued interest.

Amounts listed in the 2015 Annual Report were principal amounts only.

2013 Personal Property Tax Outstanding @ 12/31/2016

Property Owner	Tax Balance
Bartlett, Stephen G.	\$ 16.92
Carver Bros. Logging Inc	\$ 12,804.48
Crouse, Stephen	\$ 98.01
Cutting Edge Lawn Care	\$ 484.06
Katahdin Welding	\$ 227.53
Savage & Savage Logging, Inc.	\$ 14,614.51
Sherman, Wendell	\$ 466.73
Total 2013 Personal Property Tax Outstanding	\$ 28,712.24

2012 Personal Property Tax Outstanding @ 12/31/2016

Property Owner	Tax Balance
Bartlett, Stephen G.	\$ 18.27
Carver Bros. Logging Inc	\$ 13,824.58
Crouse, Stephen	\$ 105.82
Cutting Edge Lawn Care	\$ 651.53
Katahdin Welding	\$ 245.66
Savage & Savage Logging, Inc.	\$ 15,778.83
Sherman, Wendell	\$ 503.91
Willigar, Donis	\$ 869.25
Total 2012 Personal Property Tax Outstanding	\$ 31,997.85

2011 Personal Property Tax Outstanding @ 12/31/2016

Property Owner	Tax Balance
Bartlett, Stephen G.	\$ 18.65
Crouse, Stephen	\$ 108.01
Cutting Edge Lawn Care	\$ 892.04
Gardner & Sons Trucking	\$ 530.39
Katahdin Welding	\$ 250.72
Peavey & Sons Plumbing	\$ 80.37
Savage & Savage Logging, Inc.	\$ 16,104.34
Sherman, Wendell	\$ 514.31
Willigar, Donis	\$ 887.19
Total 2011 Personal Property Tax Outstanding	\$ 19,386.02

2010 Personal Property Tax Outstanding @ 12/31/2016

Property Owner	Tax Balance
Bartlett, Stephen G.	\$ 471.87
Crouse, Stephen	\$ 108.59
Gardner & Sons Trucking	\$ 533.26
Katahdin Welding	\$ 252.09
Peavey & Sons Plumbing	\$ 80.79
Savage & Savage Logging, Inc.	\$ 16,192.02
Sherman, Wendell	\$ 517.11
Willigar, Donis	\$ 892.02
Total 2010 Personal Property Tax Outstanding	\$ 19,047.75

* Partial payment after 12/31/16

** Paid in full after 12/31/16

*** Partial payment before 12/31/16

Please be advised - the above figures include accrued interest.
Amounts listed in the 2015 Annual Report were principal amounts only.

2009 Personal Property Tax Outstanding @ 12/31/2016

Property Owner	Tax Balance
Bank of America Leasing & Capital	\$ 175.50
Bartlett, Stephen G.	\$ 529.49
Gardner & Sons Trucking	\$ 6,245.09
Katahdin Welding	\$ 282.88
Peavey & Sons Plumbing	\$ 90.67
Savage & Savage Logging, Inc.	\$ 18,169.52
Sherman, Wendell	\$ 580.26
Willigar, Donis	\$ 1,000.95
Total 2009 Personal Property Tax Outstanding	\$ 27,074.36

2008 Personal Property Tax Outstanding @ 12/31/2016

Property Owner	Tax Balance
Bartlett, Stephen G.	\$ 512.96
Crouse, Stephen	\$ 118.06
Gardner & Sons Trucking	\$ 2,300.90
Peavey & Sons Plumbing	\$ 87.83
Savage & Savage Logging, Inc.	\$ 17,602.25
Sherman, Wendell	\$ 562.15
Willigar, Donis	\$ 969.71
Total 2008 Personal Property Tax Outstanding	\$ 22,153.86

2007 Personal Property Tax Outstanding @ 12/31/2016

Property Owner	Tax Balance
Crouse, Stephen	\$ 112.23
Katahdin Welding	\$ 260.52
Peavey & Sons Plumbing	\$ 207.08
Savage & Savage Logging, Inc.	\$ 16,733.35
Sherman, Wendell	\$ 506.40 ***
Willigar, Donis	\$ 844.81
Total 2007 Personal Property Tax Outstanding	\$ 18,664.39

2006 Personal Property Tax Outstanding @ 12/31/2016

Property Owner	Tax Balance
Crouse, Stephen	\$ 114.06
Willigar, Donis	\$ 936.89
Total 2006 Personal Property Tax Outstanding	\$ 1,050.95

2005 Personal Property Tax Outstanding @ 12/31/2016

Property Owner	Tax Balance
Crouse, Stephen	\$ 113.15
Katahdin Welding	\$ 262.68
Sherman, Wendell	\$ 213.64 ***
Willigar, Donis	\$ 829.49 *
Total 2005 Personal Property Tax Outstanding	\$ 1,418.96

* Partial payment after 12/31/16

** Paid in full after 12/31/16

*** Partial payment before 12/31/16

Please be advised - the above figures include accrued interest.
Amounts listed in the 2015 Annual Report were principal amounts only.

Personal Property Taxes Outstanding as of 12/31/2016

2004 Personal Property Taxes Outstanding @ 12/31/16

Property Owner	Tax Balance
Katahdin Welding	\$ 147.81
Willigar, Donis & Wanda	\$ 523.02
Total 2004 Personal Property Taxes Outstanding	\$ 670.83

2003 Personal Property Taxes Outstanding @ 12/31/16

Property Owner	Tax Balance
Katahdin Welding	\$ 82.91
Patten Insurance Company	\$ 68.76
Willigar, Donis & Wanda	\$ 439.30
Total 2003 Personal Property Taxes Outstanding	\$ 590.97

2002 Personal Property Taxes Outstanding @ 12/31/16

Property Owner	Tax Balance
Katahdin Welding	\$ 83.13
Total 2002 Personal Property Taxes Outstanding	\$ 83.13

1997 Personal Property Taxes Outstanding @ 12/31/16

Property Owner	Tax Balance
Willigar, Donis & Wanda	\$ 503.70
Total 1997 Personal Property Taxes Outstanding	\$ 503.70

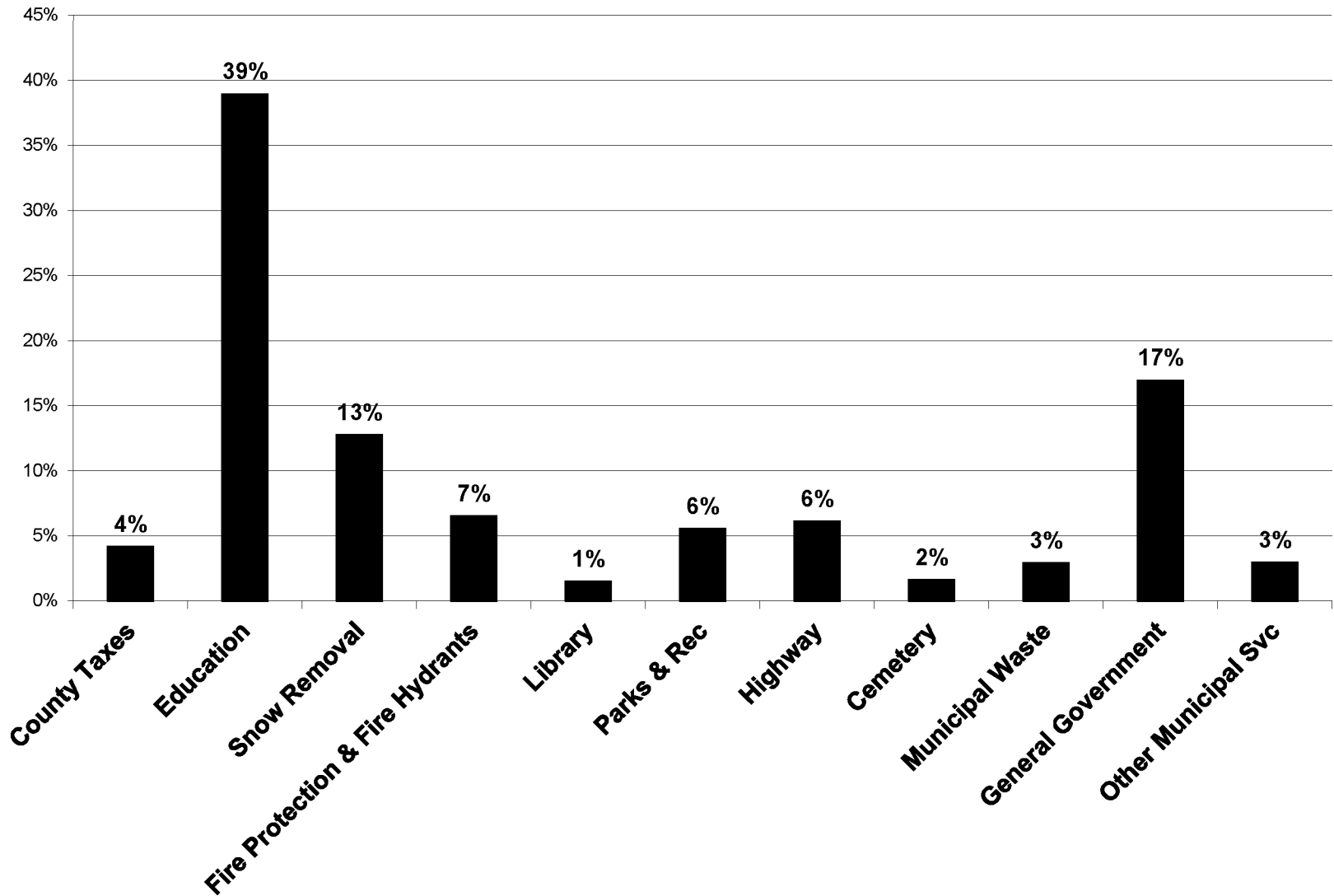
* Partial payment after 12/31/16

** Paid in full after 12/31/16

*** Partial payment before 12/31/16

Please be advised - the above figures include accrued interest.
Amounts listed in the 2015 Annual Report were principal amounts only.

How Your 2016 Tax Dollars Were Spent



2016 Municipal Salaries

Town Office

Deputy Town Clerk	\$ 9,120.68
Deputy Town Clerk	\$ 1,878.75
Hourly	\$ 599.25
Hourly	\$ 1,016.25
Hourly	\$ 722.50
Town Clerk	\$ 33,210.00
Town Manager	\$ 36,793.16
Town Manager	\$ 6,151.87
Total Town Office Salaries	\$ 89,492.46

Elections

Election Clerk	\$ 195.50
Election Clerk	\$ 119.00
Election Clerk	\$ 74.38
Election Clerk	\$ 123.25
Election Clerk	\$ 53.13
Election Clerk	\$ 369.76
Election Clerk	\$ 68.00
Total Election Salaries	\$ 1,003.02

Selectmen

Selectman	\$ 420.00
Selectman	\$ 420.00
Selectman	\$ 390.00
Selectman	\$ 375.00
Selectman	\$ 420.00
Total Selectmen Salaries	\$ 2,025.00

Library

Librarian	\$ 9,639.26
Fill-in Librarian	\$ 144.00
Fill-in Librarian	\$ 535.50
Total Library Salaries	\$ 10,318.76

Parks & Recreation

Athletic Director	\$ 6,000.02
Recreation Director	\$ 10,212.78
Total Parks & Rec Salaries	\$ 16,212.80

Highway Department

Public Works Foreman	\$ 18,855.43
Public Works Seasonal Employee	\$ 2,940.75
Total Highway Dept. Salaries	\$ 21,796.18

Water Department

Public Works Foreman	\$ 11,293.34
Water Seasonal Employee	\$ 83.25
Total Water Dept. Salaries	\$ 11,376.59

Cemetery

Public Works Foreman	\$ 1,351.86
Cemetery Seasonal Employee	\$ 164.25
Total Cemetery Salaries	\$ 1,516.11

Janitorial Service

Janitor	\$ 1,430.00
Total Janitorial Salaries	\$ 1,430.00

Snow Removal

Public Works Foreman	\$ 4,456.33
Total Snow Removal Salaries	\$ 4,456.33

Sewer Department

Public Works Foreman	\$ 7,191.59
Public Works Seasonal Emp.	\$ 1,032.75
Public Works Seasonal Emp.	\$ 22.50
Total Sewer Dept. Salaries	\$ 8,246.84

Fire Department

Fire Chief	\$ 1,939.28
Fire Chief	\$ 1,593.63
Assistant Fire Chief	\$ 1,631.52
Assistant Fire Chief	\$ 1,992.03
Fire Department Captain	\$ 2,926.68
Fire Department Secretary	\$ 3,313.61
Fire Fighter	\$ 861.90
Fire Fighter	\$ 258.57
Fire Fighter	\$ 2,276.43
Fire Fighter	\$ 407.97
Fire Fighter	\$ 2,191.24
Fire Fighter	\$ 614.83
Fire Fighter	\$ 2,890.31
Fire Fighter	\$ 656.98
Fire Fighter	\$ 1,063.01
Total Fire Dept. Salaries	\$ 24,617.99

Ambulance Service

Assistant Training Officer	\$ 3,000.14
Driver	\$ 450.26
Driver	\$ 13,598.32
Driver	\$ 183.76
Basic EMT	\$ 584.33
Basic EMT	\$ 46,705.01
Basic EMT	\$ 29,502.41
Basic EMT	\$ 10,015.98
Intermediate EMT	\$ 13,036.57
Advanced EMT	\$ 7,633.59
Paramedic	\$ 108,232.47
Paramedic	\$ 1,725.42
Total Ambulance Salaries	\$ 234,668.26

Animal Control

Animal Control Officer	\$ 750.00
Total Animal Control Salaries	\$ 750.00
Total Municipal Salaries	\$ 427,910.34

2016 Treasurer's Report

Real Estate Tax Revenue	\$ 873,520.95
Personal Property Tax Revenue	\$ 33,303.81
Total Property Tax Revenue	\$ 906,824.76

Interest Revenue	\$ 8,984.87
Total Interest Revenue	\$ 8,984.87

Excise Tax - Recreational Vehicles	\$ 1,144.00
Excise Tax - Motor Vehicles	\$ 188,867.31
Total Excise Tax Revenue	\$ 190,011.31

State BETE Tax Reimbursement	\$ 469.00
State Homestead Reimbursement	\$ 48,068.00
State Local Road Assistance	\$ 17,532.00
State Tree Growth Reimbursement	\$ 30,414.96
State Revenue Sharing	\$ 60,002.81
State Veterans Reimbursement	\$ 836.00
Total State Revenue	\$ 157,322.77

Town of Patten - 2017 Proposed Budgets

		Cemetery Budget 2017					
		ARTICLE 7	2016 Actual	2016 Revised Budget	2016 Budget Vs Actual	2017 Proposed	2017 Proposed Vs 2016 Actual
		Income					
		355.1 · Cemetery burial fees	2,317.00	1,200	(1,117.00)	1,500	(817)
		355.2 · Cemetery dividends	2,400.00	2,400	-	2,400	0
		355.3 · Cemetery lot fees	700.00	400	(300.00)	400	(300)
		Total Income	5,417.00	4,000	(1,417.00)	4,300	(1,117)
		Gross Profit	5,417.00	4,000	(1,417.00)	4,300	(1,117)
		Expense					
		465.1 · Cemetery fund - backhoe	1,500.00	1,500	-	1,500	0
		465.2 · Cemetery expense	583.55	1,200	616.45	1,200	616
		465.3 · Cemetery insurance	458.00	225	(233.00)	400	(58)
		465.4 · Cemetery mowing	9,570.00	9,570	-	9,570	0
		465.5 · Cemetery salaries	1,273.26	1,200	(73.26)	1,300	27
		465.6 · Cemetery salaries taxes	115.99	80	(35.99)	80	(36)
		465.8 · Cemetery unemployment	3.77	5	1.23	5	1
		465.9 · Cemetery workers compensation	26.21	85	58.79	85	59
		Total Expense	13,530.78	13,865.00	334.22	14,140	609
		Net Income	(8,113.78)	(9,865.00)	(1,751.22)	(9,840)	(1,726)
			2016	2017			
		Local Taxes	9,865	9,840			
		Interest from Dividends	2,400	2,400			
		Cemetery Revenues	1,600	1,900			
		Total Budget	13,865	14,140			

Town of Patten - 2017 Proposed Budgets

			Cemetery Capital Projects Budget 2017					
			ARTICLE 8	2016 Actuals	2016 Revised	2016 Budget Vs Actual	2017 Proposed	2017 Budget Vs 2015 Actual
			Expense					
			465.11 · Cemetery Development	1,382.85	2,000	617.15	2,000	617
			465.10 · Cemetery Stone Work	4,067.29	4,500	432.71	4,500	433
			Total Expense	5,450.14	6,500	1,049.86	6,500	1,050
			Net Income	10,900.28	(6,500)	(1,049.86)	(6,500)	(1,050)
			In 2017, plans include the final clearing of brush and stone work.					
				2016	2017			
			Cemetery carry forward	0	0			
			Interest Earnings and Reserves	6,500				
			Local Taxes	0	6,500			
			Balance of Cem Funds	6,500	6,500			

Town of Patten - 2017 Proposed Budget

		Highway Operations Budget 2017					
		ARTICLE 9	2016 Actual	2016 Revised Budget	2016 Budget Vs Actual	2017 Proposed	2017 Proposed Vs 2016 Actual
		Income					
		329.6 · Highway Income	5,000.00	3,000	(2,000.00)	5,000	0
		Total Income	5,000.00	3,000	(2,000.00)	5,000	0
		Gross Profit	5,000.00	3,000	(2,000.00)	5,000	0
		Expense					
		435.1 · Highways advertising	-	200	200.00	200	200
		435.2 · Highways backhoe fuel	905.93	1,000	94.07	1,000	94
		435.3 · Highways backhoe insurance	-	600	600.00	600	600
		435.4 · Highways backhoe repair/maint	1,192.13	1,500	307.87	1,500	308
		435.5 · Highways catch basins	-	0	-	1,000	1,000
		435.6 · Highways cold patch	2,699.94	5,000	2,300.06	5,000	2,300
		435.7 · Highways employee benefits	3,748.35	3,600	(148.35)	3,600	(148)
		435.8 · Highways fuel for trucks	1,068.45	1,800	731.55	1,800	732
		435.9 · Highways grading	5,000.00	5,000	-	5,000	0
		435.10 · Highways gravel	309.00	500	191.00	1,000	691
		435.11 · HighwaysTruck insurance	-	1,250	1,250.00	1,250	1,250
		435.12 · Highways maintenance trucks	187.96	700	512.04	700	512
		435.13 · Highways road maintenance	-	0	-	1,500	1,500
		435.14 · Highways salaries	18,855.43	18,500	(355.43)	18,500	(355)
		435.15 · Highways salaries summer help	2,940.75	4,000	1,059.25	4,000	1,059
		435.16 · Highways salaries taxes	1,667.40	1,200	(467.40)	1,200	(467)
		435.17 · Highways signs	50.00	200	150.00	200	150
		435.18 · Highways street sweeping	4,687.50	4,700	12.50	5,000	313
		435.19 · Highways supplies	937.69	1,600	662.31	1,600	662
		435.20 · Highways training/travel	135.00	100	(35.00)	100	(35)
		435.22 · Highways unemployment	16.65	30	13.35	30	13
		435.23 · Highways workers compensation	1,596.51	2,000	403.49	2,000	403
		435.24 · Highway Garage Electric	299.67	350	50.33	350	50
		435.25 · Highway Garage Heat	-	50	50.00	50	50
		435.26 · Highway Garage Insurance	4,301.00	425	(3,876.00)	4,300	(1)
		435.27 · Highways Garage Maintenance	2.29	500	497.71	500	498
		435.29 · Shared Internet	100.00	100	-	100	0
		435.33 · Firehouse Maintenance	-	800	800.00	800	800
		435.34 · Heat Firehouse	1,711.48	3,500	1,788.52	3,500	1,789
		435.35 · Electric Firehouse	504.99	700	195.01	700	195

Town of Patten - 2017 Proposed Budget

			Highway Operations Budget 2017					
			ARTICLE 9	2016 Actual	2016 Revised Budget	2016 Budget Vs Actual	2017 Proposed	2017 Proposed Vs 2016 Actual
			435.37 · Water/Sewer Firehouse	250.00	250	-	250	0
			435.38 · Janitorial Firehouse	-	250	250.00	250	250
			Total Expense	53,168.12	60,405.00	7,236.88	67,580	14,412
			Net Income	(48,168.12)	(57,405.00)	(9,236.88)	(62,580)	(14,412)
				2016	2017			
			Highway Revenue	3,000	5,000			
			Local Tax Approp	57,405	62,580			
			Total Budget	60,405	67,580			

Town of Patten - 2017 Proposed Budgets

Highway Capital Improvements Budget 2017						
	ARTICLE 10	2016 Actual	2016 Revised Budget	2016 Budget Vs Actual	2017 Proposed	2017 Proposed Vs 2016 Actual
Expense						
	436.1 · Highways culverts - capital imp	-	5,000	5,000.00	5,000	5,000
	436.2 · Highways ditching - capital imp	750.00	0	(750.00)	10,000	9,250
	436.3 · Highways paving - capital impro	-	12,400	12,400.00	134,800	134,800
Total Expense		750.00	17,400	16,650.00	149,800	149,050
Net Income		(750.00)	(17,400)	(16,650.00)	(149,800)	(149,050)
		2016	2017			
	Local Taxes		15,000			
	Excise Taxes	0	100,000			
	2016 MDOT Grant	17,400	17,400			
	2017 MDOT Grant		17,400			
	Total Budget	17,400	149,800			

Town of Patten - 2017 Proposed Budgets

	Highway Snow Plow Blade Replacement					
	ARTICLE 11	2016 Actual	2016 Revised Budget	2016 Budget Vs Actual	2017 Proposed	2017 Proposed Vs 2016 Actual
Expense						
	437.15 Winter Roads Capital Purchases	-	0	-	6,500	6,500
Total Expense		-	0	-	6,500	6,500
Net Income		-	0	-	(6,500)	(6,500)

	2016	2017
Reserves	0	6,500
Total Budget	0	6,500

As of 12/31/2016, there was a remaining balance of \$38,449 in the Highway Equipment Reserve.

Town of Patten - 2017 Proposed Budgets

Winter Roads Budget 2017						
	ARTICLE 12	2016 Actual	2016 Revised Budget	2016 Budget Vs Actual	2017 Proposed	2017 Proposed Vs 2016 Actual
Income						
	329.1 · Highway & roads - winter roads	5,000.00	5,000	-	5,000	0
Total Income		5,000	5,000	-	5,000	0
Gross Profit		5,000	5,000	-	5,000	0
Expense						
	437.1 · Winter roads backhoe	3,862.75	3,500	(362.75)	3,500	(363)
	437.2 · Winter roads calcium	569.00	1,200	631.00	1,200	631
	437.3 · Winter roads fuel	1,553.02	2,500	946.98	2,500	947
	437.4 · Winter rds snow rem equip maint	1,050.29	1,500	449.71	1,500	450
	437.5 · Winter roads salary	4,456.33	5,000	543.67	5,000	544
	437.6 · Winter roads salary taxes	340.91	350	9.09	350	9
	437.8 · Winter roads salt	17,152.89	14,000	(3,152.89)	17,000	(153)
	437.9 · Winter rds salt shed maintenanc	-	500	500.00	500	500
	437.10 · Winter roads shed electricity	267.61	300	32.39	300	32
	437.11 · Winter roads shed insurance	-	675	675.00	675	675
	437.12 · Winter roads subcontractors	120,701.70	120,700	(1.70)	120,700	(2)
	437.13 · Winter roads unemployment	5.03	5	(0.03)	5	(0)
	437.14 · Winter roads workers compensat	462.82	550	87.18	550	87
Total Expense		150,422.35	150,780	357.65	153,780	3,358
Net Income		(145,422.35)	(145,780.00)	(357.65)	(148,780)	(3,358)
		2016	2017			
	Local Taxes	140,944	148,780			
	Carry Forward	4,836				
	S now Removal Revenues	5,000	5,000			
	Total Budget	150,780	153,780			

Town of Patten - 2017 Proposed Budgets

		Municipal Trash Removal Budget 2017						
		ARTICLE 13	2016 Actual	2016 Budget	2016 Budget Vs Actual	2016 % of Budget	2017 Proposed	2017 Proposed Vs 2016 Actual
		Expense						
		445.1 · Sanitation trash hauling	800.00	800.00	-	100.0%	800	0
		445.2 · Sanitation waste disposal	24,082.56	24,085.00	2.44	99.99%	24,085	2
		445.4 · Solid Waste Travel	375.00	200.00	(175.00)	187.5%	375	0
		Total Expense	25,257.56	25,085.00	(172.56)	100.69%	25,260	2
		Net Income	(25,257.56)	(25,085.00)	172.56	100.69%	(25,260)	(2)
			2016	2017				
		Local Taxes	25,235	25,260				

Town of Patten - 2017 Proposed Budgets

		Street Lights Budget 2017						
		ARTICLE 14	2016 Actual	2016 Budget	2016 Budget Vs Actual	2016 % of Budget	2017 Proposed	2017 Proposed Vs 2016 Actual
		Expense						
		440.1 · Public safety - street lights	18,307.02	18,500.00	192.98	98.96%	18,500	193
		Total Expense	18,307.02	18,500.00	192.98	98.96%	18,500	193
		Net Income	(18,307.02)	(18,500.00)	(192.98)	98.96%	(18,500)	(193)
			2016	2017				
		Local Taxes	18,500	18,500				

Town of Patten - 2017 Proposed Budgets

			Septage Budget 2017						
			ARTICLE 15	2016 Actual	2016 Budget	2016 Budget Vs Actual	2016 % of Budget	2017 Proposed	2017 Proposed Vs 2016 Actual
			Income						
			331.4 · Septage income	7,500.00	8,000.00	500.00	93.75%	8,000	500
			Total Income	7,500.00	8,000.00	500.00	93.75%	8,000	500
			Gross Profit	7,500.00	8,000.00	500.00	93.75%	8,000	500
			Expense						
			445.3 · Septage expense	9,069.35	10,500.00	1,430.65	86.38%	11,500	2,431
			Total Expense	9,069.35	10,500.00	1,430.65	86.38%	11,500	2,431
			Net Income	(1,569.35)	(2,500.00)	(930.65)	62.77%	(3,500)	(1,931)
				2016	2017				
			Local Taxes	0	1,793				
			Reserves	0	776				
			Carry Forward	2,500	931				
			Revenues	8,000	8,000				
			Total Budget	10,500	11,500				

Animal Control Budget 2017		Town of Patten - 2017 Proposed Budgets				
	ARTICLE 16	2016 Actual	2016 Revised Budget	2016 Budget Vs Actual	2017 Proposed	2017 Proposed Vs 2016 Actual
	Income					
	302.2 · Animal licenses	456.00	250	(206.00)	250	(206)
	Total Income	456.00	250	(206.00)	250	(206)
	Gross Profit	456.00	250	(206.00)	250	(206)
	Expense					
	425.2 · Animal control postage	-	0	-	50	50
	425.3 · Animal control salaries	750.00	750	-	750	0
	425.4 · Animal control salaries tax	-	60	60.00	60	60
	425.6 · Animal control shelter	800.00	800	-	800	0
	425.7 · Animal control travel	305.80	450	144.20	450	144
	425.8 · Animal control workers comp	12.29	75	62.71	75	63
	Total Expense	1,868.09	2,135	266.91	2,185	317
	Net Income	(1,412.09)	(1,885)	(472.91)	(1,935)	(523)
		2016	2017			
	Local Taxes	1,935	1,935			
	Revenues	250	250			
	Proposed Budget	2,185	2,185			

Town of Patten - 2017 Proposed Budget

		General Assistance Budget 2017						
		ARTICLE 17	2016 Actual	2016 Budget	2016 Budget Vs Actual	2016 % of Budget	2017 Proposed	2017 Proposed Vs 2016 Actual
		Expense						
		402.24 · General assistance expense	903.71	2,000.00	1,096.29	45.19%	2,000	1,096
		Total Expense	903.71	2,000.00	1,096.29	45.19%	2,000	1,096
		Net Income	(903.71)	(2,000.00)	(1,096.29)	45.19%	(2,000)	(1,096)
			2016	2017				
		Local Taxes	2,000	2,000				

Town of Patten - 2017 Proposed Budget

			Abatement Budget 2017						
			ARTICLE 18	2016 Actual	2016 Budget	2016 Budget Vs Actual	2016 % of Budget	2017 Proposed	2017 Proposed Vs 2016 Actual
			Expense						
			301.5 · Abatements	239.40	1,000.00	760.60	23.94%	1,000	761
			Total Expense	239.40	1,000.00	760.60	23.94%	1,000	761
			Net Income	(239.40)	(1,000.00)	760.60	23.94%	(1,000)	761
				2016	2017				
			Local Taxes	1,000	1,000				

Town of Patten - 2017 Proposed Budgets

		Fire Protection Budget 2017					
		ARTICLE 19	2016 Actual	Revised 2016	2016 Budget Vs Actual	2017 Proposed	2017 Proposed Vs 2016 Actual
		Income					
		356.1 · Fire income per capita	12,748.00	12,750	2.00	12,750	2
		356.2 · Fire Donations	50.00	0	(50.00)	0	(50)
		356.3 · Fire Grant Income	(4,158.00)	4,000	8,158.00	4,000	8,158
		Total Income	8,640.00	16,750	8,110.00	16,750	8,110
		Gross Profit	8,640.00	16,750	8,110.00	16,750	8,110
		Expense					
		466.1 · Fire dues	(5.00)	300	305.00	300	305
		466.2 · Fire equipment	-	7,500	7,500.00	15,500	15,500
		466.3 · Fire insurance	5,263.00	4,800	(463.00)	5,500	237
		466.4 · Fire legal fees	-	0	-	300	300
		466.5 · Fire medical testing	-	500	500.00	500	500
		466.6 · Fire miscellaneous expenses	154.26	300	145.74	300	146
		466.7 · Fire postage	-	15	15.00	15	15
		466.8 · Fire salaries	24,617.99	25,000	382.01	25,000	382
		466.9 · Fire salaries taxes	1,860.44	2,000	139.56	2,000	140
		466.11 · Fire supplies	33.12	2,000	1,966.88	2,000	1,967
		466.12 · Fire training	-	2,000	2,000.00	2,000	2,000
		466.13 · Fire unemployment	26.07	30	3.93	35	9
		466.14 · Fire workers compensation	2,459.07	2,805	345.93	2,805	346
		466.15 · Fire building electric	598.60	1,200	601.40	1,300	701
		466.16 · Fire building heat	1,981.47	3,500	1,518.53	3,500	1,519
		466.17 · Fire building janitor	-	300	300.00	300	300
		466.18 · Fire building repair/maintenanc	227.54	1,500	1,272.46	1,500	1,272
		466.19 · Fire building telephone	739.60	1,000	260.40	1,100	360
		466.20 · Fire building utilities	250.59	500	249.41	500	249
		466.21 · Fire vehicle fuel	562.54	2,500	1,937.46	2,500	1,937
		466.22 · Fire vehicle repair/maint	3,917.90	5,000	1,082.10	5,000	1,082
		466.24 · Fire Uniforms	(1,072.00)	1,000	2,072.00	1,000	2,072
		466.25 · Fire Equipment Maintenance	2,237.18	2,000	(237.18)	2,500	263
		Total Expense	43,852.37	65,750.00	21,897.63	75,455	31,603
		Net Income	(35,212.37)	(49,000.00)	(13,787.63)	(58,705)	(23,493)
			2016	2017			
		Local Taxes	40,127	44,917			
		Grant Income	4,000	4,000			
		Carry Forward	8,873	13,788			
		Per Capita/Revenues	12,750	12,750			
		Total Budget	65,750	75,455			

Town of Patten - 2017 Proposed Budgets

		Fire Hydrant Budget 2017						
		ARTICLE 20	2016 Actual	2016 Budget	2016 Budget Vs Actual	2016 % of Budget	2017 Proposed	2017 Proposed Vs 2016 Actual
		Expense						
		451.3 · Fire hydrant expense	29,000.00	29,000.00	-	100.0%	29,000	0
		Total Expense	29,000.00	29,000.00	-	100.0%	29,000	0
		Net Income	(29,000.00)	(29,000.00)	-	100.0%	(29,000)	0

	2016	2017
Local Taxes	29,000	29,000

Town of Patten - 2017 Proposed Budgets

			Fire Truck Reserve Budget 2017					
			ARTICLE 21	2016 Actual	2016 Revised Budget	2016 Budget Vs Actual	2017 Proposed	2017 Proposed Vs 2016 Actual
			466.23 - Fire vehicle capital expense	-	-	-	10,000	10,000
			Total Expense	-	-	-	10,000	10,000
				2016	2017			
			Local Taxes	0	10,000			
			The Balance in the Fire Truck Reserve at 12/31/2015 is \$26,241.48					

Town of Patten - 2017 Proposed Budgets

	Library Budget 2017					
	ARTICLE 22	2016 Actual	2016 Revised Budget	2016 Budget Vs Actual	2017 Proposed	2017 Proposed Vs 2016 Actual
	Income					
	328.4 · Library donations	767.00	112	(655.00)	200	(567)
	328.6 · Library memorium	1,005.00	420	(585.00)	500	(505)
	328.7 · Library revenue	526.00	17	(509.00)	300	(226)
	Total Income	2,298.00	549	(1,749.00)	1,000	(1,298)
	Gross Profit	2,298.00	549	(1,749.00)	1,000	(1,298)
	Expense					
	430.2 · Library insurance	1,252.00	1,200	(52.00)	1,250	(2)
	430.3 · Library office supplies	222.12	200	(22.12)	200	(22)
	430.4 · Library postage expense	0.00	250	250.00	250	250
	430.5 · Library salaries	10,318.76	11,100	781.24	11,100	781
	430.6 · Library salaries tax	788.36	700	(88.36)	800	12
	430.7 · Library subcontractors	(359.00)	1,000	1,359.00	1,000	1,359
	430.8 · Library subscriptions	336.00	150	(186.00)	150	(186)
	430.9 · Library supplies	215.32	400	184.68	400	185
	430.10 · Library Unemployment	7.54	10	2.46	10	2
	430.11 · Library workers compensation	48.33	1,100	1,051.67	1,100	1,052
	430.12 · Library building electricity	553.56	1,000	446.44	1,000	446
	430.13 · Library building heat	1,933.03	2,800	866.97	2,800	867
	430.14 · Library building repair/mainten	0.00	0	-	1,500	1,500
	430.15 · Library building telephone	487.03	450	(37.03)	450	(37)
	430.16 · Library building utilities	309.81	300	(9.81)	300	(10)
	430.17 · Library Books	1,391.40	700	(691.40)	700	(691)
	Total Expense	17,504.26	21,360	3,855.74	23,010	5,506
	Net Income	(15,206.26)	(20,811.00)	(5,604.74)	(22,010)	(6,804)
		2016	2017			
	Local Taxes	19,811	22,010			
	Carry Forward	1,000				
	Revenue	549	1,000			
	Total Budget	21,360	23,010			

Town of Patten - 2017 Proposed Budgets

Veterans Monument Engraving Budget 2017							
	ARTICLE 23	2016 Actual	2016 Budget	2016 Budget Vs Actual	2016 % of Budget	2017 Proposed	2017 Proposed Vs 2016 Actual
Expense							
	430.18 · Veteran's Monument Engraving	-	6,645.50	6,645.50	0.0%	6,646	6,646
Total Expense		-	6,645.50	6,645.50	0.0%	6,646	6,646
Net Income		-	(6,645.50)	(6,645.50)	0.0%	(6,646)	(6,646)
		2016	2017				
	Existing Reserve	6,646	6,646				
The Balance of the Veteran's Monument Reserve at 12/31/2016 is \$6,645.50							

Town of Patten - 2017 Proposed Budgets

		Parks and Recreation Budget 2017					
		ARTICLE 24	2016 Actual	2016 Revised Budget	2016 Budget Vs Actual	2017 Proposed	2017 Proposed Vs 2016 Actual
		Income					
		325.25 · Fishing Derby	648.00	900.00	252.00	650	2
		325.2 · After school income	-	25.00	25.00	0	0
		325.3 · Sports income	2,006.00	2,000.00	(6.00)	4,100	2,094
		325.4 · Concession income	1,202.41	3,500.00	2,297.59	0	(1,202)
		325.6 · First pitch income	105.00	105.00	-	0	(105)
		325.7 · Income from other	13.00	1,000.00	987.00	0	(13)
		325.8 · Preschool playgroup	4.00	-	(4.00)	0	(4)
		325.9 · Rec donations	1,020.00	-	(1,020.00)	1,000	(20)
		325.10 · Rec holiday events	94.32	300.00	205.68	200	106
		325.11 · Rec rental income	522.25	1,200.00	677.75	700	178
		325.12 · Soccer income	460.00	400.00	(60.00)	0	(460)
		325.14 · Softball income	140.00	140.00	-	0	(140)
		325.16 · T-ball income	105.00	105.00	-	0	(105)
		325.17 · Walkers income	-	100.00	100.00	0	0
		325.25 - Dance and plays				500	
		Mugs		350.00		0	
		Total Income	6,319.98	10,125.00	3,455.02	6,650	330
		Gross Profit	6,319.98	10,125.00	3,455.02	6,650	330
		Expense					
		410.1 · Recreation advertising	36.00	100.00	64.00	50	14
		410.2 · Rec cleaning supplies	436.63	400.00	(36.63)	400	(37)
		410.3 · Rec office supplies	2,053.04	1,650.00	(403.04)	700	(1,353)
		410.4 · Rec payroll taxes	1,240.28	850.00	(390.28)	1,237	(4)
		410.5 · Rec postage	-	25.00	25.00	25	25
		410.6 · Rec salaries	16,212.80	11,000.00	(5,212.80)	16,167	(46)
		410.7 · Rec telephone	683.52	500.00	(183.52)	1,100	416
		410.8 · Rec unemployment	8.17	10.00	1.83	10	2
		410.9 · Rec workers compensation	407.94	1,500.00	1,092.06	1,000	592
		410.10 · Rec building electric	1,767.30	2,000.00	232.70	1,800	33
		410.11 · Rec building heat	4,672.05	6,250.00	1,577.95	6,250	1,578
		410.12 · Rec building insurance	1,771.00	1,500.00	(271.00)	1,800	29
		410.13 · Rec building repair & mainten	975.58	1,500.00	524.42	8,500	7,524
		410.14 · Rec mowing	5,450.00	5,450.00	-	5,450	0
		410.15 · Rec building utilities	377.97	340.00	(37.97)	400	22

Town of Patten - 2017 Proposed Budgets

		Parks and Recreation Budget 2017					
		ARTICLE 24	2016 Actual	2016 Revised Budget	2016 Budget Vs Actual	2017 Proposed	2017 Proposed Vs 2016 Actual
		410.16 · Rec adult sports	-	-	-	0	0
		410.17 · Rec after school	293.31	100.00	(193.31)	300	7
		410.18 · Sports expenses	1,143.13	800.00	(343.13)	5,900	4,757
		410.19 · Rec concessions expense	3,635.52	2,900.00	(735.52)	0	(3,636)
		410.20 · Rec first pitch	80.00	80.00	-	0	(80)
		410.21 · Rec holiday events expense	1,284.47	600.00	(684.47)	400	(884)
		410.22 · Rec playgroup expense	25.70	100.00	74.30	0	(26)
		410.23 · Rec rental equipment	250.00		(250.00)	0	(250)
		410.24 · Rec soccer expense	-	500.00	500.00	0	0
		410.26 · Rec softball expenses	1,206.47	500.00	(706.47)	0	(1,206)
		410.27 · Fishing Derby Expense	1,261.43	-	(1,261.43)	1,000	(261)
		410.29 · Rec t-ball expense	165.94	166.00	0.06	0	(166)
		Total Expense	45,438.25	38,821	(6,617.25)	52,489	7,050
		Net Income	(39,118.27)	-28,696	10,072.27	(45,839)	(6,720)
			2016	2017			
		Local Taxes	28,696	38,974			
		Insurance Proceeds		3,938			
		Reserve		2,927			
		Revenues	10,125	6,650			
		Total Budget	38,821	52,489			

Town of Patten - 2017 Proposed Budgets

		Pioneer Days Budget 2017					
		ARTICLE 25	2016 Actual	2016 Revised Budget	2016 Budget Vs Actual	2017 Proposed	2017 Proposed Vs 2016 Actual
		Income					
		325.30 · Smokey's Carnival	-	0	-	0	0
		325.18 · Pioneer days income	2,586.56	2,250	(336.56)	1,000	(1,587)
		Total Income	2,586.56	2,250	(336.56)	1,000	(1,587)
		Gross Profit	2,586.56	2,250	(336.56)	1,000	(1,587)
		Expense					
		410.30 · Pioneer days expense	8,112.54	7,500	(612.54)	5,000	(3,113)
		410.33 · Pioneer Days Bikes		0	-	0	0
		Total Expense	8,112.54	7,500.00	(612.54)	5,000	(3,113)
		Net Income	(5,525.98)	(5,250.00)	275.98	(4,000)	1,526
			2016	2017			
		Local Taxes	4,581	4,000			
		Carry Forward	669				
		Revenues	2,250	1,000			
		Total Budget	7,500	5,000			

Town of Patten - 2017 Proposed Budgets

		General Government Budget 2017					
		ARTICLE 26	2016 Actual	2016 Revised Budget	2016 Budget Vs Actual	2017 Proposed	2017 Proposed Vs 2016 Actual
		Income					
		302.3 · Building structur/equip permit	485.00	400	(85.00)	450	(35)
		303.1 · Administrative service fees	29,015.00	29,000	(15.00)	29,000	(15)
		303.2 · Muni / agent fees	6,648.10	7,300	651.90	6,800	152
		303.3 · Photocopy fees	230.40	200	(30.40)	200	(30)
		303.4 · Unorganized agent fees	-	650	650.00	650	650
		Total Income	36,378.50	37,550	1,171.50	37,100	722
		Gross Profit	36,378.50	37,550	1,171.50	37,100	722
		Expense					
		403.9 · Computer Update	1,890.46	1,300	(590.46)	1,900	10
		402.1 · Advertising	93.00	400	307.00	300	207
		402.2 · Assessing service	5,937.05	5,000	(937.05)	5,900	(37)
		402.3 · Audit expense	17,883.75	16,800	(1,083.75)	15,000	(2,884)
		402.4 · Benefits - employee	12,181.65	13,119	937.05	12,182	0
		402.6 · Payroll Taxes	12,309.36	12,120	(189.36)	12,300	(9)
		402.8 · Workers compensation insurance	13,139.89	10,000	(3,139.89)	13,000	(140)
		402.11 · Unemployment compensation	57.48	60	2.52	60	3
		402.16 · Computer services expense	9,940.67	6,000	(3,940.67)	7,000	(2,941)
		402.17 · Deeds expense	46.50	100	53.50	100	54
		402.22 · Dues	3,626.67	3,800	173.33	3,800	173
		402.26 · Insurance expense	3,862.51	4,000	137.49	4,000	137
		402.28 · Legal expense	954.00	800	(154.00)	1,000	46
		402.29 · Licensing expense	50.00	0	(50.00)	50	0
		402.30 · Office supplies	3,158.65	2,500	(658.65)	3,000	(159)
		402.31 · Postage & shipping	2,071.21	2,000	(71.21)	2,075	4
		402.32 · Printing & copying	1,020.00	1,200	180.00	1,200	180
		402.33 · Landfill subcontract	1,100.00	1,100	-	1,100	0
		402.38 · Machinery & equip acquisitions	1,677.99	2,100	422.01	2,100	422
		402.45 · Salaries - selectpersons	2,025.00	2,100	75.00	2,100	75
		402.46 · Salaries - Manager	42,945.03	42,460	(485.03)	45,000	2,055
		402.47 · Salaries - staff	46,547.43	56,200	9,652.57	45,656	(891)

Town of Patten - 2017 Proposed Budgets

		General Government Budget 2017					
		ARTICLE 26	2016 Actual	2016 Revised Budget	2016 Budget Vs Actual	2017 Proposed	2017 Proposed Vs 2016 Actual
		402.48 · Salaries - elections	1,003.02	1,000	(3.02)	1,000	(3)
		402.50 · Training	347.98	400	52.02	400	52
		402.51 · Travel	620.68	800	179.32	800	179
		402.52 · Elections Expense	1,389.50	1,000	(389.50)	1,000	(390)
		402.53 · Service Charges	257.41		(257.41)	270	13
		403.1 · Town Office electricity	1,357.96	1,800	442.04	1,800	442
		403.2 · Town Office Alternate heat	-	0	-		0
		403.3 · Town Office Janitorial	1,430.00	1,100	(330.00)	1,400	(30)
		403.4 · Town Office maintenance/repair	1,012.84	800	(212.84)	1,000	(13)
		403.5 · Town Office Telephones	2,279.34	2,000	(279.34)	2,300	21
		403.6 · Town Office utilities	916.22	350	(566.22)	900	(16)
		403.8 · Gen Govt Electricity	458.95	900	441.05	460	1
		404.1 · Code enforcement	3,000.00	3,000	-	3,000	0
		404.2 · Code enforcement misc	515.16	100	(415.16)	500	(15)
		404.3 · Plumbing inspector	840.00	1,000	160.00	1,000	160
		404.4 · Plumbing inspector travel	1,042.74	1,000	(42.74)	1,000	(43)
		Total Expense	198,990.10	198,409	(581.40)	195,653	(3,337)
		Net Income	(162,611.60)	(160,858.70)	1,752.90	(158,553)	4,059
			2016	2017			
		Local Taxes	160,859	158,553			
		Revenues	37,550	37,100			
		Total Budget	198,409	195,653			

Town of Patten - 2017 Proposed Budgets

Comprehensive Plan Budget 2017							
	ARTICLE 29	2016 Actual	2016 Budget	2016 Budget Vs Actual	2016 % of Budget	2017 Proposed	2017 Proposed Vs 2016 Actual
Expense							
	402.58 Comprehensive Plan Expenses	3,600.00	18,000.00	14,400.00	0.20	14,400	10,800
Total Expense		3,600.00	18,000.00	14,400.00	0.20	14,400	10,800
		2016	2017				
Existing Committed Balance		18,000	14,400				

Town of Patten - 2017 Proposed Budgets

Revaluation Budget 2017							
	ARTICLE 30	2016 Actual	2016 Budget	2016 Budget Vs Actual	2016 % of Budget	2017 Proposed	2017 Proposed Vs 2016 Actual
Expense							
	Revaluation	-	-	-	-	40,000.00	40,000.00
Total Expense		-	-	-	-	40,000.00	40,000.00
		2016	2017				
From Taxes		0	40,000				

Town of Patten - 2017 Proposed Budgets

RSU Withdrawal Budget 2017							
	ARTICLE 31	2016 Actual	2016 Budget	2016 Budget Vs Actual	2016 % of Budget	2017 Proposed	2017 Proposed Vs 2016 Actual
Expense							
	402.28 Legal Expense	2,442.98	15,000.00	12,557.02	0.16	12,557	10,114
Total Expense		2,442.98	15,000.00	12,557.02	0.16	12,557	10,114
		2016	2017				
From Taxes		15,000	0				
Carry Forward		0	12,557				
Total		15,000	12,557				

Town of Patten - 2017 Proposed Budgets

RSU Withdrawal Budget 2017							
	ARTICLE 31	2016 Actual	2016 Budget	2016 Budget Vs Actual	2016 % of Budget	2017 Proposed	2017 Proposed Vs 2016 Actual
Expense							
	402.28 Legal Expense	2,442.98	15,000.00	12,557.02	0.16	12,557	10,114
Total Expense		2,442.98	15,000.00	12,557.02	0.16	12,557	10,114
		2016	2017				
From Taxes		15,000	0				
Carry Forward		0	12,557				
Total		15,000	12,557				

Town of Patten - 2017 Proposed Budgets

		Sewer Budget 2017					
		ARTICLE 32	2016 Actual	2016 Revised Budget	2016 Budget Vs Actual	2017 Proposed	2017 Proposed Vs 2016 Actual
		Income					
		352.1 · Sewer income	25,073.94	25,000	(73.94)	25,000	(74)
		Total Income	25,073.94	25,000	(73.94)	25,000	(74)
		Gross Profit	25,073.94	25,000	(73.94)	25,000	(74)
		Expense					
		462.1 · Sewer Administrative Services	2,000.00	2,000	-	2,000	0
		462.3 · Sewer Dues	458.52	450	(8.52)	450	(9)
		462.4 · Sewer insurance	1,424.00	875	(549.00)	1,424	0
		462.5 · Sewer Audit	960.00	960	-	1,000	40
		462.6 · Sewer office supplies	7.99	100	92.01	100	92
		462.7 · Sewer Part-time Salaries	-	1,500	1,500.00	1,500	1,500
		462.8 · Sewer salaries	8,246.84	5,800	(2,446.84)	6,000	(2,247)
		462.9 · Sewer salaries tax	630.90	700	69.10	700	69
		462.10 · Sewer salaries benefits	3,748.35	3,530	(218.35)	3,750	2
		462.12 · Sewer training/travel	318.92	500	181.08	700	381
		462.13 · Sewer computer expense	57.50	100	42.50	100	43
		462.14 · Sewer Licenses	75.00	100	25.00	100	25
		462.15 · Sewer Postage	142.90	250	107.10	250	107
		462.16 · Sewer Unemployment	5.97	10	4.03	10	4
		462.17 · Sewer Workers Comp	328.48	750	421.52	750	422
		462.18 · Sewer Laptop expense	24.99	100	75.01	100	75
		462.19 · Sewer Vehicle Fuel	595.33	800	204.67	800	205
		462.20 · Sewer Vehicle Repairs/Maint	229.94	400	170.06	400	170
		462.21 · Sewer Bldg Electric	3,486.52	3,700	213.48	3,700	213
		462.22 · Sewer Bldg Heat	719.01	1,375	655.99	1,375	656
		462.23 · Sewer Bldg Telephone	941.98	800	(141.98)	800	(142)
		462.24 · Sewer Mowing	7,050.00	4,950	(2,100.00)	4,950	(2,100)
		462.25 · Sewer Building Repairs/Maintena	-	300	300.00	300	300
		462.26 · Sewer System Supplies	699.06	650	(49.06)	700	1
		462.27 · Sewer System Repairs/Maint	10,673.10	10,500	(173.10)	5,500	(5,173)
		462.28 · Sewer System Testing	628.00	1,100	472.00	1,100	472
		462.29 · Sewer System Subcontractor	3,460.00	3,500	40.00	3,700	240
		462.30 · Sewer Shared Internet	100.00	100	-	100	0
		Total Expense	47,013.30	45,900.00	(1,113.30)	42,359	(4,654)
		Net Income	(21,939.36)	(20,900.00)	1,039.36	(17,359)	4,580
		The Sewer Department has no Long Term Debt Service					

Town of Patten - 2017 Proposed Budgets

		Water Budget 2017						
		ARTICLE 33	2016 Actual	2016 Budget	2016 Budget Vs Actual	2016 % of Budget	2017 Proposed	2017 Proposed Vs 2016 Actual
		Income						
		353.1 · Water income	59,658.53	57,000.00	(2,658.53)	104.66%	58,500	(1,159)
		353.4 · Water Operating Interest	84.71	100.00	15.29	84.71%	100	15
		353.5 · Hydrant Rental Income	29,000.00	29,000.00	-	100.0%	29,000	0
		Total Income	88,743.24	86,100.00	(2,643.24)	103.07%	87,600	(1,143)
		Gross Profit	88,743.24	86,100.00	(2,643.24)	103.07%	87,600	(1,143)
		Expense						
		463.29 · Water Shared Internet	-	100.00	100.00	0.0%	100	100
		463.1 · Water Administrative Services	3,000.00	3,000.00	-	100.0%	3,000	0
		463.3 · Water Audit Expense	2,325.00	1,800.00	(525.00)	129.17%	2,500	175
		463.4 · Water insurance	2,083.00	2,150.00	67.00	96.88%	2,150	67
		463.5 · Water Computer Expense	332.50	250.00	(82.50)	133.0%	300	(33)
		463.6 · Water office supplies	52.47	100.00	47.53	52.47%	100	48
		463.7 · Water Part-time Salaries	-	600.00	600.00	0.0%	600	600
		463.8 · Water Operator Salaries	11,376.59	10,400.00	(976.59)	109.39%	10,400	(977)
		463.9 · Water salaries taxes	870.31	700.00	(170.31)	124.33%	700	(170)
		463.10 · Water salaries benefits	3,748.35	3,530.00	(218.35)	106.19%	3,750	2
		463.11 · Water Dues	989.00	1,200.00	211.00	82.42%	1,200	211
		463.13 · Water Travel/Training	120.20	500.00	379.80	24.04%	500	380
		463.14 · Water Testing	1,021.87	1,200.00	178.13	85.16%	1,200	178
		463.15 · Water License Fees	75.00	100.00	25.00	75.0%	150	75
		463.16 · Water Postage	729.30	700.00	(29.30)	104.19%	700	(29)
		463.18 · Water Dept Unemployment	11.31	15.00	3.69	75.4%	15	4
		463.19 · Waters Workers Comp	392.36	1,325.00	932.64	29.61%	1,325	933
		463.20 · Water Building Electric	3,842.29	4,300.00	457.71	89.36%	4,300	458
		463.21 · Water Building Heat	760.20	1,400.00	639.80	54.3%	1,400	640
		463.22 · Water Building Mowing	2,550.62	2,480.00	(70.62)	102.85%	2,600	49
		463.23 · Water Bldg Repairs/Maintenance	-	1,500.00	1,500.00	0.0%	1,500	1,500
		463.24 · Water Bldg Snow Removal	-	3,000.00	3,000.00	0.0%	3,000	3,000
		463.25 · Water Bldg Telephone	684.34	900.00	215.66	76.04%	900	216
		463.26 · Water Vehicle Fuel	595.37	900.00	304.63	66.15%	900	305
		463.27 · Water Vehicle Maintenance	255.94	500.00	244.06	51.19%	500	244
		463.28 · Water System Supplies/Maintenan	15,720.95	20,000.00	4,279.05	78.61%	10,000	(5,721)
		Total Expense	51,536.97	62,650.00	11,113.03	82.26%	53,790	2,253
		Net Income	37,206.27	23,450.00	(13,756.27)	158.66%	33,810	(3,396)

Town of Patten - 2017 Proposed Budgets

			Water Capital Improvement Budget 2017						
			ARTICLE 33	2016 Actual	2016 Budget	2016 Budget Vs Actual	2016 % of Budget	2017 Proposed	2017 Proposed Vs 2016 Actual
			Income						
				-	-	-	0.0%		0
			Total Income	-	-	-	0.0%	0	0
			Gross Profit	-	-	-	0.0%	0	0
			Expense						
			463.28 · Water System Supplies/Maintenance	-	-	-	0.0%	10,000	10,000
			Total Expense	-	-	-	0.0%	10,000	10,000
			Net Income	-	-	-	0.0%	(10,000)	(10,000)

Town of Patten - 2017 Proposed Budgets

		Water Long Term Debt Budget 2017						
		ARTICLE 33	2016 Actual	2016 Budget	2016 Budget Vs Actual	2016 % of Budget	2017 Proposed	2016 Proposed Vs 2015 Actual
		Expense						
		402.19 · Debt principle	32,163.00	31,741.00	(422.00)	101.33%	32,000	(163)
		402.20 · Debt interest expense	5,059.44	5,000.00	(59.44)	101.19%	5,000	(59)
		Total Expense	37,222.44	36,741.00	(481.44)	101.31%	37,000	(222)
		Net Income	(37,222.44)	(36,741.00)	481.44	101.31%	(37,000)	222
		Water Total Expenses	2016 Actual	2016 Budget	2016 Budget Vs Actual	2016 % of Budget	2017 Proposed	2017 Proposed Vs 2016 Actual
		Water Department	45,235.13	49,359.00	10,845.00	91.65%	53,790	8,555
		Debt Service	37,222.44	36,741.00	(481.44)	101.31%	37,000	37,000
		Capital Improvements	0.00		0.00	0.0%	10,000	0
		Totals	82,457.57	86,100.00	10,363.56	95.77%	100,790	45,555

Town of Patten - 2017 Proposed Budget

Patten Ambulance Budget 2017							
	ARTICLE 34	2016 Actual	2016 Budget	2016 Budget Vs Actual	2016 % of Budget	2017 Proposed	2017 Proposed Vs 2016 Actual
	Income						
	307.1 · Interest income not restricted	962.55	500.00	(462.55)	192.51%	500	(463)
	351.1 · Ambulance Service Revenues	339,504.97	409,456.00	69,951.03	82.92%	394,456	54,951
	351.4 · Ambulance Per Capita	48,000.00	48,000.00	-	100.0%	48,000	0
	Total Income	388,467.52	457,956.00	69,488.48	84.83%	442,956	54,488
	Gross Profit	388,467.52	457,956.00	69,488.48	84.83%	442,956	54,488
	Expense						
	461.1 · Amb Administrative Services	4,000.00	4,000.00	-	100.0%	4,000	0
	461.3 · Ambulance Audit	2,000.00	2,000.00	-	100.0%	2,000	0
	461.4 · Ambulance insurance	6,324.00	8,000.00	1,676.00	79.05%	8,000	1,676
	461.5 · Ambulance EMS Dues	30.00	500.00	470.00	6.0%	500	470
	461.6 · Ambulance office supplies	371.95	1,000.00	628.05	37.2%	1,000	628
	461.7 · Ambulance Off Call Salaries	9,346.42	10,000.00	653.58	93.46%	10,000	654
	461.8 · Ambulance On Call Salaries	222,321.70	260,000.00	37,678.30	85.51%	260,000	37,678
	461.9 · Amb Director/Asst Director	3,000.14	3,000.00	(0.14)	100.01%	3,000	(0)
	461.10 · Ambulance Billing	10,579.02	15,000.00	4,420.98	70.53%	15,000	4,421
	461.11 · Ambulance Salaries Taxes	17,974.97	21,000.00	3,025.03	85.6%	21,000	3,025
	461.12 · Ambulance training/travel	12,000.00	12,000.00	-	100.0%	6,000	(6,000)
	461.13 · Amb Bldg utilities	2,912.73	3,200.00	287.27	91.02%	3,200	287
	461.14 · Amb Bldg heat	2,420.00	2,000.00	(420.00)	121.0%	2,000	(420)
	461.15 · Amb Bldg Repairs/maint	252.74	5,000.00	4,747.26	5.06%	5,000	4,747
	461.16 · Ambulance Postage	42.48	300.00	257.52	14.16%	300	258
	461.17 · Amb run report tech suppo	175.00	175.00	-	100.0%	175	0
	461.18 · Ambulance Unemployment	172.13	300.00	127.87	57.38%	300	128
	461.19 · Ambulance Workers Comp	19,113.10	27,000.00	7,886.90	70.79%	22,000	2,887
	461.20 · Ambulance vaccinations/testing	210.00	400.00	190.00	52.5%	400	190
	461.22 · Amb LP 12 Maintenance Agreement	5,761.92	2,881.00	(2,880.92)	200.0%	2,881	(2,881)
	461.23 · Ambulance Licenses	476.00	400.00	(76.00)	119.0%	400	(76)
	461.24 · Ambulance Medical Equipment	35.00	3,000.00	2,965.00	1.17%	3,000	2,965
	461.25 · Ambulance Medical Supplies	7,378.10	10,000.00	2,621.90	73.78%	10,000	2,622
	461.26 · Amb Pers Communications Equip	902.17	1,000.00	97.83	90.22%	1,000	98
	461.27 · Ambulance Uniform Expense	6.23	400.00	393.77	1.56%	400	394

Town of Patten - 2017 Proposed Budget

		Patten Ambulance Budget 2017					
		ARTICLE 34	2016 Actual	2016 Budget	2016 Budget Vs Actual	2016 % of Budget	2017 Proposed Vs 2016 Actual
		461.28 · Amb Vehicle communications	-	200.00	200.00	0.0%	200
		461.29 · Ambulance Vehicle Fuel	10,877.81	25,000.00	14,122.19	43.51%	25,000
		461.30 · Amb vehicle repairs/maintenance	6,963.03	35,000.00	28,036.97	19.89%	25,000
		461.31 · Ambulance Vehicle Expense	5,046.00	5,000.00	(46.00)	100.92%	10,000
		461.32 · Tolls/Mileage	6.50	200.00	193.50	3.25%	200
		461.33 · Billing Software Expense	798.00		(798.00)		1,000
		Total Expense	351,497.14	457,956.00	106,458.86	76.75%	442,956
		Net Income	36,970.38	-	(36,970.38)	100.0%	0
		The Ambulance Budget is funded exclusively by Ambulance Service Revenue only, not by tax dollars.					

TOWN MEETING WARRANT 2017

For the Annual Town Meeting to be held on April 25, 2017, Penobscot County, ss.

To: Kevin Noyes, a citizen of the Town of Patten, in the County of Penobscot.

GREETINGS:

In the name of the State of Maine, you are hereby required to notify and warn the Inhabitants of the Town of Patten in said County, qualified to vote in Town affairs, to meet at the Patten Fire House located within the said Town of Patten, at 12:00 p.m. on Tuesday, the 25th day of April in the year A.D. 2017, the One Hundred and Seventy-Sixth Anniversary of the Town of Patten and the Two Hundred and Fortieth Anniversary of the United States of America, there and then to act upon Articles 1 and 2;

AND

To notify and warn said voters to meet in the Patten Fire House in said Town of Patten on Tuesday, the 25th day of April, 2017 at 7:00 p.m., there and then to act upon Articles 3 through 49; all of said Articles being set out below to wit:

ARTICLE 1

To choose a Moderator to preside at said Town Meeting.

ARTICLE 2

To elect, by secret ballot, the following MUNICIPAL OFFICERS
to serve for the periods so indicated.

<u>OFFICE</u>	<u>TERM TO EXPIRE</u>
One (1) Selectman, Overseer of the Poor	Mar. 31, 2020
One (1) School Board Member	Mar. 31, 2020

NOTE: The remainder of the Warrant will be acted upon during the evening session
of the Town Meeting.

ARTICLE 3

To see if the Town will vote to nominate and elect the following officers to serve for the periods so indicated:

<u>OFFICE</u>	<u>TERM TO EXPIRE</u>
One (1) Position: Budget Committee	2019
One (1) Position: Budget Committee	2020
Three (3) Positions: Library Trustees	2020
One (1) Position: Cemetery Trustee	2020
Three (3) Positions: Planning Board	2020
Two (2) Positions: Planning Board	2019
One (1) Position: Planning Board	2018
Two (2) Positions: Rec. Advisory Comm.	2020
One (1) Position: Rec. Advisory Comm.	2019
One (1) Position: Rec. Advisory Comm.	2018

ARTICLE 4

To see if the Town will vote to instruct the Selectmen to appoint
OTHER TOWN OFFICERS.

ARTICLE 5

To see if the Town will vote to carry forward the following
Balances of the accounts as listed:

Committed: Highway Capital Road Reserve, Committed: Highway Capital Equipment Reserve, Committed: Fire Truck Reserve, Committed: Fire Building Reserve, Committed: Municipal Building, Committed: Veterans Monument, Committed: Recreation Building Improvements, Committed: Cemetery Stones, Committed: Cemetery Development, Committed: Comprehensive Plan, Carry Forward: Septage Disposal Account, Carry Forward: Fire Department Operations, Carry Forward: RSU Withdrawal.

ARTICLE 6

To see if the Town will vote to carry all other Balances to Fund Balance.

NOTE: Unless otherwise indicated, the following recommendations are jointly proposed by the Budget Committee and the Board of Selectmen.

ARTICLE 7

Budget Shown on Page 85

To see if the Town will vote to raise, appropriate, and authorize the Officers
to spend for CEMETERY OPERATIONS.

	<u>2016</u>	<u>2017</u>
Local Taxes	\$ 9,865	\$ 9,840
Budgeted Dividends	\$ 2,400	\$ 2,400
Budgeted Revenues	<u>\$ 1,600</u>	<u>\$ 1,900</u>
	\$ 13,865	\$ 14,140

ARTICLE 8

Budget Shown on Page 86

To see if the Town will vote to raise, appropriate, and authorize the Officers
to spend for CEMETERY CAPITAL PROJECTS

	<u>2016</u>	<u>2017</u>
Carry Forward	\$ 0	\$ 0
Interest Earnings	6,500	6,500
Local Taxes	<u>\$ 0</u>	<u>\$ 0</u>
	\$ 6,500	\$ 6,500

ARTICLE 9

Budget Shown on Pages 87-88

To see if the Town will vote to raise, appropriate, and authorize the Officers
to spend for HIGHWAY DEPARTMENT OPERATIONS.

	<u>2016</u>	<u>2017</u>
Local Taxes	\$57,405	\$ 62,580
Highway Revenues	<u>\$ 3,000</u>	<u>\$ 5,000</u>
	\$60,405	\$ 67,580

ARTICLE 10

Budget Shown on Page 89

To see if the Town will vote to raise, appropriate, and authorize the Officers
to spend for HIGHWAY CAPITAL IMPROVEMENTS.

	<u>2016</u>	<u>2017</u>
Local Taxes	\$ 0	\$ 15,000
Excise Taxes	\$ 0	\$100,000
2016 MDOT Grant	\$ 17,400	\$ 17,400
2017 MDOT Grant	<u>\$ 0</u>	<u>\$ 17,400</u>
	\$ 17,400	\$149,800

ARTICLE 11

Budget Shown on Page 90

To see if the Town will vote to appropriate, and authorize the Officers to spend \$6,500 from the Highway Equipment Reserve to replace the snow plow blade.

	<u>2016</u>	<u>2017</u>
Highway Equip Res.	\$ 0	\$ 6,500
	\$ 0	\$ 6,500

As of 12/31/2016, there is a remaining balance of \$38,449 in the Highway Equipment Reserve.

ARTICLE 12

Budget Shown on Page 91

To see if the Town will vote to raise, appropriate, and authorize the Officers to spend for SNOW REMOVAL.

	<u>2016</u>	<u>2017</u>
Local Taxes	\$140,944	\$ 148,780
Carry Forward	\$ 4,836	\$ 0
Snow Rem. Rev.	\$ 5,000	\$ 5,000
	\$150,780	\$ 153,780

ARTICLE 13

Budget Shown on Page 92

To see if the Town will vote to raise, appropriate, and authorize the Officers to spend for MUNICIPAL TRASH REMOVAL.

	<u>2016</u>	<u>2017</u>
Local Taxes	\$25,235	\$25,260

ARTICLE 14

Budget Shown on Page 93

To see if the Town will vote to raise, appropriate, and authorize the Officers to spend for STREET LIGHTS.

	<u>2016</u>	<u>2017</u>
Local Taxes	\$18,500	\$18,500

ARTICLE 15

Budget Shown on Page 94

To see if the Town will vote to raise, appropriate, and authorize the Officers to spend for the SEPTAGE DISPOSAL ACCOUNT.

	<u>2016</u>	<u>2017</u>
Local Taxes	\$ 0	\$ 1,793
Existing Reserves	\$ 0	\$ 776
Carry Forward	\$ 2,500	\$ 931
Revenues	<u>\$ 8,000</u>	<u>\$ 8,000</u>
	\$10,500	\$11,500

NOTE: This is for a state licensed site off of the Happy Corner Road. Six (6) towns, including Patten, contribute to this expense. The Town of Patten maintains the access route.

ARTICLE 16

Budget Shown on Page 95

To see if the Town will vote to raise, appropriate, and authorize the Officers to spend for ANIMAL CONTROL.

	<u>2016</u>	<u>2017</u>
Local Taxes	\$ 1,935	\$ 1,935
Revenues	<u>\$ 250</u>	<u>\$ 250</u>
	\$ 2,185	\$ 2,185

ARTICLE 17

Budget Shown on Page 96

To see if the Town will vote to raise, appropriate, and authorize the Officers to spend for GENERAL ASSISTANCE.

	<u>2016</u>	<u>2017</u>
Local Taxes	<u>\$ 2,000</u>	<u>\$ 2,000</u>
	\$ 2,000	\$ 2,000

ARTICLE 18

Budget Shown on Page 97

To see if the Town will vote to raise, appropriate, and authorize the Officers to spend for TAX ABATEMENTS.

	<u>2016</u>	<u>2017</u>
Local Taxes	\$ 1,000	\$ 1,000

ARTICLE 19

Budget Shown on Page 98

To see if the Town will vote to raise, appropriate, and authorize the Officers to spend for FIRE PROTECTION.

	<u>2016</u>	<u>2017</u>
Local Taxes	\$ 40,127	\$ 44,917
Grant Income	\$ 4,000	\$ 4,000
Carry Forward	\$ 8,873	\$ 13,788
Per Capita	<u>\$ 12,750</u>	<u>\$ 12,750</u>
	\$ 65,750	\$ 75,455

ARTICLE 20

Budget Shown on Page 99

To see if the Town will vote to raise, appropriate, and authorize the Officers to spend for FIRE HYDRANT RENTAL.

	<u>2016</u>	<u>2017</u>
Local Taxes	\$29,000	\$29,000

ARTICLE 21

Budget Shown on Page 100

To see if the Town will vote to raise and appropriate \$10,000 for the FIRE TRUCK RESERVE ACCOUNT. The balance in the Fire Truck Reserve at 12/31/2016 is \$26,241.48.

	<u>2016</u>	<u>2017</u>
Local Taxes	\$ <u>0</u>	\$ <u>10,000</u>
	\$ 0	\$ 10,000

ARTICLE 22

Budget Shown on Page 101

To see if the Town will vote to raise, appropriate, and authorize the Officers to spend for LIBRARY OPERATIONS.

	<u>2016</u>	<u>2017</u>
Local Taxes	\$ 19,811	\$ 22,010
Carry Forward	\$ 1,000	\$ 0
Revenue	<u>549</u>	<u>\$ 1,000</u>
	\$ 21,360	\$ 23,010

ARTICLE 23

Budget Shown on Page 102

To see if the Town will vote to authorize the Officers to spend up to \$6,645.50 from the existing Veteran's Monument Reserve to add names to the existing Veteran's Monuments at the Library and/or to construct a new veteran's monument.

	<u>2016</u>	<u>2017</u>
Existing Reserve	<u>\$ 6,646</u>	<u>\$ 6,646</u>
	\$ 6,646	\$ 6,646

The Veteran's Monument Reserve has an existing balance of \$6,645.50 as of 12/31/2016.

ARTICLE 24

Budget Shown on Pages 103-104

To see if the Town will vote to raise, appropriate, and authorize the Officers to spend for PARKS AND RECREATION OPERATIONS.

	<u>2016</u>	<u>2017</u>
Local Taxes	\$ 28,696	\$ 38,974
Insurance Proceeds	0	\$ 3,938
Reserve	0	\$ 2,927
Revenues	<u>\$ 10,125</u>	<u>\$ 6,650</u>
	\$ 38,821	\$ 52,489

The Budget Committee and Selectmen approved a budget in the amount of \$47,689 at their joint meeting on March 16, 2017. After that the Selectmen approved a higher budget of \$52,489 at their meeting on March 22, 2017 to implement repairs from the two break-ins at the Recreation Bldg. The revenue had been included but the expenses had inadvertently been missed in the earlier budget.

ARTICLE 25

Budget Shown on Page 105

To see if the Town will vote to raise, appropriate, and authorize the Officers to spend for PATTEN PIONEER DAYS.

	<u>2016</u>	<u>2017</u>
Local Taxes	\$ 4,581	\$ 4,000
Carry Forward	\$ 669	\$ 0
Revenues	<u>\$ 2,250</u>	<u>\$ 1,000</u>
	\$ 7,500	\$ 5,000

ARTICLE 26

Budget Shown on Pages 106-107

To see if the Town will vote to raise, appropriate, and authorize the Officers to spend for GENERAL GOVERNMENT.

	<u>2016</u>	<u>2017</u>
Local Taxes	\$160,859	\$158,553
Budgeted Revenues	<u>\$ 37,550</u>	<u>\$ 37,100</u>
	\$198,409	\$195,653

ARTICLE 27

Budget Shown on Page 108

To see what sum, if any, the Town will vote to authorize the Municipal Officers to appropriate from Undesignated Fund Balance, as they deem advisable to meet Unanticipated Expenses and emergencies that occur during fiscal year 2017.

	<u>2016</u>	<u>2017</u>
Fund Balance	\$ <u>0</u>	<u>\$ 1,000</u>
	\$ 0	\$ 1,000

ARTICLE 28

To see what sum, if any, the Town will vote to raise, appropriate, and authorize the Officers to spend for the following NON-MUNICIPAL ORGANIZATIONS.

	<u>2016</u>	<u>2017</u>
	<u>Appropriation</u>	<u>Request</u>
A. Patten Little League	\$ 1,000	\$ 1,000
B. Patten Playground Committee.....	\$ 2,000	\$ 1,000
C. Lumberman's Museum	\$ 1,000	\$ 1,000
D. Patten Historical Society	\$ 1,000	\$ 1,000
E. Patten ATV Club	\$ 1,000	\$ 1,000
F. Patten Academy Park.....	\$ 600	\$ 600
G. Penquis CAP	\$ 679	\$ 500
H. American Red Cross	\$ 1,200	\$ 1,000
I. Eastern Area Agency on Aging	\$ 100	\$ 250
J. Agape Food Pantry	\$ 500	\$ 250
K. UVEC Food Pantry	\$ 250	\$ 250
L. Maine Public	\$ 0	\$ 100
M. Main Street and Cemetery Flags	<u>\$ 1,000</u>	<u>\$ 1,000</u>
	\$10,329	\$ 8,950

NOTE: Letters containing information from these organizations are shown on pages 28 to 44.

ARTICLE 29

Budget Shown on Page 109

To see if the Town will vote to appropriate, and authorize the Officers to spend \$14,400 from the previously committed balance for the completion of the Comprehensive Plan.

	<u>2016</u>	<u>2017</u>
Existing Committed Balance	<u>\$ 18,000</u>	<u>\$ 14,400</u>

NOTE: The Town authorized an expenditure of \$18,000 at the 2015 Town Meeting and reconfirmed that in 2016. The Town contracted with Northern Maine Development Commission in 2016 and they expect to complete the Plan this summer.

ARTICLE 30

Budget Shown on Page 110

To see if the Town will vote to raise, appropriate, and authorize the Officers to spend up to \$40,000 in 2017 for a revaluation of all properties in town, which will be completed in 2018, to be used for the 2018 tax commitment.

	<u>2016</u>	<u>2017</u>
Local Taxes	<u>\$ 0</u>	<u>\$ 40,000</u>
	<u>\$ 0</u>	<u>\$ 40,000</u>

NOTE: The Town received bids from four firms to complete the revaluation. The highest cost was \$80,000. The Selectmen plan to approve a contractor prior to Town Meeting that will be contingent on this vote.

ARTICLE 31

Budget Shown on Page 111

To see if the Town will vote to appropriate, and authorize the Officers to spend \$12,557 from the carry forward for continued work of the RSU Withdrawal Process.

	<u>2016</u>	<u>2017</u>
Local Taxes	<u>\$ 15,000</u>	<u>\$ 0</u>
Carry Forward	<u>\$ 0</u>	<u>\$ 12,557</u>

NOTE: On June 14, 2016, Patten and other towns approved going forward with the RSU Withdrawal Process, authorizing \$15,000 to be spent on that effort. A separate page is included in this Town Report to discuss the status of that effort.

ARTICLE 32

Budget Shown on Page 112

To see if the Town will vote to authorize the Officers to spend \$42,359 for SEWER DEPARTMENT OPERATIONS.

Each year sewer operations cost more than the department earns. The Board of Selectmen have decided the best way to keep track of the actual costs is to carry the portion of expenses, that cannot be paid with revenues, as a deficit to the Sewer Department. This represents an accurate record of the financials for the sewer system and the shortfall in which it operates under. The total 2016 expenses were \$47,013.30 and the total 2016 revenues were \$25,073.94 which is a loss of \$21,939.36. The proposed revenue for 2017 is \$25,000 and the projected loss is \$17,359.

ARTICLE 33

Budget Shown on Pages 113-115

To see if the Town will vote to authorize the Officers to spend for WATER DEPARTMENT OPERATIONS including the long-term debt service.

	<u>2016</u>	<u>2017</u>
Water Revenues	\$ 49,359	\$ 53,790
Debt Service	\$ 36,741	\$ 37,000
Capital Improvements	\$ 0	\$ 10,000
	\$ 86,100	\$100,790

Note: The budget includes \$10,000 for engineering work and coordination with Maine DOT on the Webb Brook Culvert Project, scheduled to be completed in 2018.

ARTICLE 34

Budget Shown on Pages 116-117

To see if the Town will vote to authorize the Officers to spend for AMBULANCE OPERATIONS.

	<u>2016</u>	<u>2017</u>
Budgeted Ambulance Svc Revenues	\$457,956	\$442,956

The Ambulance Budget is funded by Ambulance Service Revenue not tax dollars.

ARTICLE 35

To see if the Town will vote to authorize the Officers to apply the sum of \$88,000 from EXCISE TAXES for the purpose of reducing the 2017 Tax Commitment.

Total Revenue Collected from Excise Tax including boats and motor vehicles
in 2016 was \$190,011.31.

ARTICLE 36

To see if the Town will vote to increase the property tax levy limit established for the Town of Patten, by State Law, in the event that the municipal budget approved under the preceding articles will result in a tax commitment that is greater than the property tax levy limit.

ARTICLE 37

To see if the Town will vote to charge interest on 2017 taxes unpaid as of a certain date.
All checks will be credited as of the date the Town receives payment.
If so, what rate of interest and what date?

2017 Recommendation: 60 Days from Commitment Date 7 % Interest

ARTICLE 38

To see if the Town will vote to authorize the Tax Collector to accept prepayment of taxes for the Year 2017 not yet due or committed pursuant to 36 M.R.S.A. § 506, for the purpose of conducting a TWELVE PAYMENT TAX CLUB, beginning January 1 and ending December 31, 2016 with interest to accrue on any unpaid balance after December 31st and; to accept prepayment of taxes for the Year 2017 from anyone wishing to make any early payment on the 2017 taxes from January 1, 2017 to the date of commitment.

ARTICLE 39

To see if the Town will vote NOT TO PAY INTEREST to participants of the tax club and all other early payments of taxes not yet due or assessed.

ARTICLE 40

To see if the Town will vote to authorize the Officers on behalf of the Town to sell or dispose, via sealed bids, of any real estate acquired by the Town for non-payment of taxes or liens, both real estate and sewer, and if sold, on such terms as they deem

advisable and to execute a quit claim deed on the conveyance of such property. The Board reserves the option to retain property if the market value is not favorable and to retain property if they feel it is needed for town use.

ARTICLE 41

To see if the Town will vote to authorize the Officers to purchase, acquire, or exchange such equipment as deemed necessary for the operation and maintenance of an Ambulance Service, Fire Department, and/or repairs of roads and properties within the Town and to sell, barter, transfer, or salvage any equipment deemed surplus or beyond economical repair.

ARTICLE 42

To see if the Town will vote to authorize the Treasurer to receive incidental fees and receipts and to credit such revenues to the correspondent accounts.

ARTICLE 43

To see if the Town will vote to transfer Town funds received from the State of Maine for Snowmobile Registrations and Snowmobile Grants to the ROCKABEMA SNOW RANGERS CLUB providing the club shall use such revenues for projects benefiting the general public.

ARTICLE 44

To see if the Town will vote to transfer Town funds received from the State of Maine for ATV Grants to the PATTEN ATV CLUB providing the club shall use such revenues for projects benefiting the general public.

ARTICLE 45

To see if the Town will vote to authorize the Municipal Officers to spend an amount not to exceed 4/12 of the estimated budget amount in each category of the Patten Annual Budget for the period of January 1, 2018 to April 30, 2018.

ARTICLE 46

To see if the Town will vote to authorize the Municipal Officers to apply for State of Maine and philanthropic grants, in behalf of the Town, in the general operations of the Town, and to make such assurances and exercise such authority necessary and reasonable to implement such programs as they deem advisable.

ARTICLE 47

Shall the Town vote to accept the categories of funds listed below as provided by the State of Maine Legislature (MRSA Title 30-A, Subsection 5682)

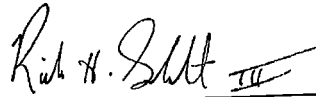
Bureau of Conservation
Excise Tax
State Revenue Sharing
Veterans Exemption Reimbursement
Tree Growth Reimbursement
General Assistance Reimbursement
Department of Environmental Protection Grants/Funds
Library State Aid
Snowmobile Grants/ Revenues
Snowmobile Registrations
Department of Economic & Community Development Grants/Funds
Department of Transportation Local Road Assistance
Property Tax Relief Funds
Secretary of State Reimbursement
Homestead Exemption Reimbursement
Civil Emergency (FEMA/EMMA)
Other State funds not listed above

ARTICLE 48

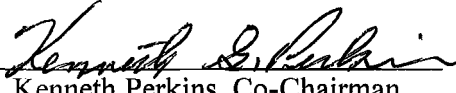
To see if the Town will vote to appropriate and authorize the Officers to spend the incidental fees and receipts cited in Article 42.

ARTICLE 49

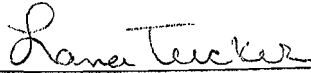
To see if the Town will vote to set the date and time of the next
TOWN MEETING to be held in 2018.
RECOMMEND: **MARCH 20, 2018 at 12:00 P.M.**



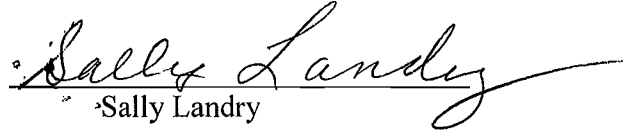
Richard Schmidt, Chairman



Kenneth Perkins, Co-Chairman



Lana Tucker



Sally Landry



Reginald Porter, Sr.

SELECTMEN OF PATTEN

RETURN

Town of Patten, County of Penobscot, State of Maine. Pursuant to the within Warrant, I have notified and warned the Inhabitants of the Town of Patten, qualified as therein expressed, to meet at the times and places for the purposes, therein named, posting this day attested copies of the Writ in Warrant, at the Patten Town Office, Patten Post Office and Patten Fire House, the same being public and conspicuous places within the Town.

DATED AT PATTEN, MAINE this 27th day of March, 2017.

Respectfully submitted,

Kevin Noyes
Citizen of Patten

ATTEST:

Carolyn Roy
Town Clerk

Town of Patten - Audit Statement

The Town of Patten adopted the provisions of Government Accounting Standards Board (GASB) Statement no. 34, Basic Financial Statements and Management's Discussion and Analysis - For State and Local Governments, and Interpretation No. 6, Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements, as of December 31, 2004.

The Town of Patten also implemented Government Accounting Standards Board (GASB) issued Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions as of December 31, 2011.

Chester M. Kearney, out of Presque Isle, conducts the annual audit for the Town of Patten. The remaining section of this book includes the audited financial statements for fiscal year ending December 31, 2016. Unlike in recent years, the notes to the financial statements are included in this year's town report.

Raymond A. Foss
Town Manager

TOWN OF PATTEN, MAINE
FINANCIAL STATEMENTS
DECEMBER 31, 2016

Chester M. Kearney, Certified Public Accountants

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Chester M. Kearney

Certified Public Accountants

12 Dyer Street, Presque Isle, Maine 04769-1550
207-764-3171

Barbara D. McGuire, CPA, CGMA
Timothy P. Poitras, CPA, CGMA

To the Board of Selectmen of
Town of Patten, Maine

INDEPENDENT AUDITORS' REPORT

We have audited the accompanying financial statements of the governmental activities, the business – type activities, each major fund and the aggregate remaining fund information of the Town of Patten, Maine, as of and for the year ended December 31, 2016, and the related notes to the financial statements which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town of Patten, Maine, as of December 31, 2016, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 3 through 9 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Patten's basic financial statements as a whole. The accompanying supplementary information on page 37 is presented for purpose of additional analysis and is not a required part of the basic financial statements.

The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Chester M. Kearney

Presque Isle, Maine
March 20, 2017

MANAGEMENT'S DISCUSSION AND ANALYSIS

TOWN OF PATTEN, MAINE

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Town of Patten, Maine, we offer readers of the Town's financial statements this narrative overview and analysis of the financial activities of the Town for the fiscal year ended December 31, 2016. We encourage readers to consider the information presented here in conjunction with the Town's financial statements.

Financial Highlights

- The assets of the Town of Patten exceeded its liabilities at the close of the most recent fiscal year by \$6,883,069 (net position). Of this amount, \$1,304,475 (unassigned net position) may be used to meet the government's on-going obligations to citizens and creditors.
- The government's total net position decreased by \$429,061 during the current fiscal year.
- As of the close of the current fiscal year, the Town's governmental funds reported combined ending fund balances of \$433,385, a decrease of \$83,624 in comparison with the prior year. Approximately 61% of this total amount, \$266,822, is unassigned and available for spending at the government's discretion.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$266,822, or 22.6% of total general fund expenditures.
- The Town's total debt obligations decreased by \$32,163.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Town of Patten's basic financial statements. The Town's basic financial statements are comprised of three (3) components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the Town of Patten's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the Town's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the Town that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the Town include general government, public safety, parks and recreation, culture, community services, community development, education, and other charges.

TOWN OF PATTEN, MAINE
MANAGEMENT'S DISCUSSION AND ANALYSIS

The government-wide financial statements can be found on pages 10-11 of this report.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town of Patten, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Town can be divided into three (3) categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Town maintains one (1) individual governmental fund. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, which is considered a major fund.

The Town adopts an annual appropriated budget for its general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with the fiscal year 2016 budget.

The basic governmental fund financial statements can be found on pages 12 to 16 of this report.

Proprietary funds. The Town maintains proprietary funds. Proprietary funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The Town uses proprietary funds to account for its ambulance, sewer and water operations.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the ambulance, sewer and water operations, which are considered to be major funds of the Town.

The basic proprietary fund financial statements can be found on pages 17 to 19 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the Town's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The basic fiduciary fund financial statements can be found on pages 20 to 21 of this report.

TOWN OF PATTEN, MAINE

MANAGEMENT'S DISCUSSION AND ANALYSIS

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 22 to 36 of this report.

This report also includes a supplemental schedule to provide additional detail for the various items reported. This supplemental schedule can be found on page 37 of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Town, assets exceeded liabilities by \$6,883,069 at the close of the most recent fiscal year.

By far, the largest portion of the Town's net position (73%) reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment) less any related debt used to acquire those assets that is still outstanding. The Town uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Town's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

TOWN OF PATTEN, Net position

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	<u>Dec. 31,</u> <u>2016</u>	<u>Dec. 31,</u> <u>2015</u>	<u>Dec. 31,</u> <u>2016</u>	<u>Dec. 31,</u> <u>2015</u>	<u>Dec. 31,</u> <u>2016</u>	<u>Dec. 31,</u> <u>2015</u>
Current and other assets	705,596	737,970	1,228,806	1,385,137	1,934,402	2,123,107
Capital assets	<u>2,778,055</u>	<u>2,305,319</u>	<u>2,362,001</u>	<u>2,497,164</u>	<u>5,140,056</u>	<u>5,502,483</u>
Total assets	<u>3,483,651</u>	<u>3,743,289</u>	<u>3,590,807</u>	<u>3,882,301</u>	<u>7,074,458</u>	<u>7,625,590</u>
Long-term liabilities						
outstanding			107,587	139,750	107,587	139,750
Other liabilities	<u>82,211</u>	<u>11,817</u>	<u>1,591</u>	<u>161,893</u>	<u>83,802</u>	<u>173,710</u>
Total liabilities	<u>82,211</u>	<u>11,817</u>	<u>109,178</u>	<u>301,643</u>	<u>191,389</u>	<u>313,460</u>
Net assets:						
Invested in capital assets						
net of related debt	2,778,055	3,005,319	2,254,414	2,357,414	5,032,469	5,362,733
Fund Balance	<u>623,385</u>	<u>726,153</u>	<u>1,227,215</u>	<u>1,223,244</u>	<u>1,850,600</u>	<u>1,949,397</u>
Total net position	<u>3,401,440</u>	<u>3,731,472</u>	<u>3,481,629</u>	<u>3,580,658</u>	<u>6,883,069</u>	<u>7,312,130</u>

TOWN OF PATTEN, MAINE

MANAGEMENT'S DISCUSSION AND ANALYSIS

The unassigned net position (\$1,304,475) may be used to meet the government's on-going obligations to citizens and creditors.

At the end of the current fiscal year, the Town is able to report positive balances in net position, both for the government as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior fiscal year.

The government's net position decreased by \$429,061 during the current fiscal year. A substantial portion of this decrease, was a result of depreciation in accordance with the generally accepted accounting principles. The decrease was also attributable to increasing the Town's reserve for bad debt for the General Fund (\$103,974) and the Ambulance Fund (\$109,000).

Governmental activities. Governmental activities decreased the Town's net assets by \$330,032, thereby accounting for 77% of the decrease in the net position of the Town. Key elements of this decrease are as follows:

TOWN OF PATTEN, Changes in Net position						
	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	Jan. 1, 2016 to Dec. 31, 2016	Jan. 1, 2015 to Dec. 31, 2015	Jan. 1, 2016 to Dec. 31, 2016	Jan. 1, 2015 to Dec. 31, 2015	Jan. 1, 2016 to Dec. 31, 2016	Jan. 1, 2015 to Dec. 31, 2015
Revenues						
Program revenues:						
Charges for services	72,506	123,738	443,194	534,950	515,700	658,688
Operating grants and contributions	17,532	4,663			17,532	4,663
Capital grants and contributions			12,000		12,000	
General revenues:						
Property taxes	907,172	763,568			907,172	763,568
Excise taxes	190,011	185,192			190,011	185,192
Grants and other contributions not restricted specific programs						
Uncollectable taxes/fees	(121,953)		(109,000)		(230,953)	
Other	<u>156,804</u>	<u>141,479</u>	<u>(3,702)</u>	<u>(5,091)</u>	<u>153,102</u>	<u>136,388</u>
Total revenues	<u>1,222,072</u>	<u>1,218,640</u>	<u>342,492</u>	<u>529,859</u>	<u>1,564,564</u>	<u>1,748,499</u>
Expenses						
Education	459,171	440,892			459,171	440,892
General government	213,161	185,646			213,161	185,646
Public Safety	97,240	109,341			97,240	109,341
Public Works	204,355	106,517			204,355	106,517
Sanitation/Health & Welfare	50,016	45,310			50,016	45,310
County Tax	49,118	48,157			49,118	48,157
Culture & Recreation	82,978	74,398			82,978	74,398
Cemetery	13,531	32,745			13,531	32,745
Unclassified	10,329	11,100			10,329	11,100
Unallocated depreciation	227,674	245,674			227,674	245,674
Ambulance			387,955	413,483	387,955	413,483
Sewer			108,557	102,175	108,557	102,175
Water			<u>89,540</u>	<u>86,665</u>	<u>89,540</u>	<u>86,665</u>
Total expenses	<u>1,407,573</u>	<u>1,486,871</u>	<u>586,052</u>	<u>602,323</u>	<u>1,993,625</u>	<u>1,902,103</u>
Transfers in/(out)	<u>(144,531)</u>		<u>144,531</u>			
Change in net position	(330,032)	(81,140)	(99,029)	(72,464)	(429,061)	(153,604)
Net position -- beginning	<u>3,731,472</u>	<u>3,812,612</u>	<u>3,580,658</u>	<u>3,653,122</u>	<u>7,312,130</u>	<u>7,465,734</u>
Net position -- ending	<u>3,401,440</u>	<u>3,731,472</u>	<u>3,481,629</u>	<u>3,580,658</u>	<u>6,883,069</u>	<u>7,312,130</u>

TOWN OF PATTEN, MAINE
MANAGEMENT'S DISCUSSION AND ANALYSIS

The key elements of this decrease are as follows:

- Transfers out to support the sewer fund
- Increase in the reserve for bad debt due to personal property taxes that are not expected to be collected.

Business-type activities. Business-type activities decreased the Town's net position by \$99,029, accounting for 23% of the total change in the government's net position. The key elements of this decrease are as follows:

- Significant decrease in charges for services in the ambulance department and the increase in reserve for bad debt.
- Sewer expenses are significantly higher than the related revenues in the fund, this is offset by payments from the general fund.

Financial Analysis of the Government's Funds

As noted earlier, the Town of Patten uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Town's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the Town's governmental funds reported combined ending fund balances of \$433,385, a decrease of \$83,624. Approximately 62% of this total amount (\$266,822) constitutes unassigned general fund balance, which is available for spending at the government's discretion. The remainder of fund balance is restricted, committed, or assigned to indicate that it is not available for new spending because it has already been classified for special purposes.

The general fund is the chief operating fund of the Town. At the end of the current fiscal year, unassigned fund balance of the general fund was \$266,822, while total fund balance reached \$433,385. As a measure of the general fund's liquidity, it may be useful to compare the fund balance to total fund expenditures. Unassigned fund balance represents 22% of total general fund expenditures, while total fund balance represents 36% of that same amount.

The fund balance of the Town's general fund decreased by \$83,624 during the current fiscal year.

General Fund Budgetary Highlights

The final appropriated budget, including budgeted revenues, as per the fiscal year commitment, is \$1,241,444. The Town carries, from year to year, the unspent balances of various functions/programs. The amount carried from fiscal year 2015 for the various programs was \$22,949.

TOWN OF PATTEN, MAINE
MANAGEMENT'S DISCUSSION AND ANALYSIS

Capital Asset and Debt Administration

Capital assets. The Town's investment in capital assets for its governmental and business type activities as of December 31, 2016, amounts to \$5,140,056, (net of accumulated depreciation and related debt). This investment in capital assets includes land, infrastructure (roads and streets), buildings, improvements, fire units, and equipment.

Major capital asset events during the current fiscal year included the following:

TOWN OF PATTEN, Capital Assets

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	Dec. 31, 2016	Dec. 31, 2015	Dec. 31 2016	Dec. 31, 2015	Dec. 31, 2016	Dec. 31, 2015
Land	509,100	509,100	6,000	6,000	515,100	515,100
Buildings	738,929	738,929	144,075	144,075	883,004	883,004
Equipment	676,928	676,928	652,999	652,999	1,329,927	1,329,927
Infrastructure	<u>7,939,655</u>	<u>7,939,655</u>	<u>4,775,174</u>	<u>4,750,804</u>	<u>12,714,829</u>	<u>12,690,459</u>
Total	<u>9,864,612</u>	<u>9,864,612</u>	<u>5,578,248</u>	<u>5,553,878</u>	<u>15,442,860</u>	<u>15,418,490</u>
Accumulated Depreciation	<u>7,086,557</u>	<u>6,858,883</u>	<u>3,216,247</u>	<u>3,056,714</u>	<u>10,302,804</u>	<u>9,915,597</u>
Net	<u>2,778,055</u>	<u>3,005,729</u>	<u>2,362,001</u>	<u>2,497,164</u>	<u>5,140,056</u>	<u>5,502,893</u>

Additional information on the Town's capital assets can be found in note 1 on pages 25 and 26 of this report.

Long-term debt. At the end of the current fiscal year, the Town had total bonded debt outstanding of \$107,587.

The Town's total debt decreased during the current fiscal year.

Additional information on the Town's long-term debt can be found in pages 26, 27, 33 and 34 of this report.

Economic Factors and Next Year's Budgets and Rate

- The unemployment rate for Penobscot County is currently 3.9%, which is a decrease from a rate of 4.3% a year ago. The County's rate is comparable to the national rate of 4.7% and the state rate 3.8%. The County's rate is comparable to the national rate of 4.7% and the state rate 3.8%.
- Inflationary trends in the region compare favorably to national indices.

All of these factors were considered in preparing the Town's budget for the 2016 fiscal year.

During the current calendar year, unassigned fund balance in the general fund decreased to \$266,822. It is intended that the use of available fund balance will circumvent the need to raise taxes or charges during the 2017 fiscal year.

TOWN OF PATTEN, MAINE
MANAGEMENT'S DISCUSSION AND ANALYSIS

Requests for Information

This financial report is designed to provide a general overview of the Town of Patten, Maine's finances for all those with an interest in the government's finances and to show the Town's accountability for the money it receives. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Raymond Foss, Town Manager, Town of Patten, P.O. Box 260, Patten, Maine 04765.

BASIC FINANCIAL STATEMENTS

TOWN OF PATTEN, MAINE

STATEMENT OF NET POSITION

DECEMBER 31, 2016

	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL
ASSETS			
Cash and cash equivalents	438,573	1,047,557	1,486,130
Taxes receivable (net of allowance for uncollectibles)	243,181		243,181
Accounts receivable (net)	23,842	108,035	131,877
Due from governmental funds	-	73,214	73,214
Capital assets			
Land	509,100	6,000	515,100
Buildings	738,929	144,075	883,004
Equipment	676,928	652,999	1,329,927
Infrastructure	7,939,655	4,775,174	12,714,829
Less accumulated depreciation	(7,086,557)	(3,216,247)	(10,302,804)
TOTAL ASSETS	<u>3,483,651</u>	<u>3,590,807</u>	<u>7,074,458</u>
LIABILITIES			
Accounts payable	8,997	(1,013)	7,984
Accrued interest		2,604	2,604
Due to business-type activities	73,214		73,214
Non-current liabilities			
Due within one year		32,612	32,612
Due in more than one year		74,975	74,975
TOTAL LIABILITIES	<u>82,211</u>	<u>109,178</u>	<u>191,389</u>
NET POSITION			
Invested in capital assets, net of related debt	2,778,055	2,254,414	5,032,469
Restricted	13,714	379,562	393,276
Committed	109,104		109,104
Assigned	43,745		43,745
Unassigned	456,822	847,653	1,304,475
TOTAL NET POSITION	<u>3,401,440</u>	<u>3,481,629</u>	<u>6,883,069</u>

See notes to financial statements

TOWN OF PATTEN, MAINE

STATEMENT OF ACTIVITIES

YEAR ENDED DECEMBER 31, 2016

Functions/Programs:	Expenses	Program Revenues			Net (Expense) Revenues and Changes in Net Position		
		Fees, Fines, and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities:							
Education	459,171				(459,171)		(459,171)
General government	213,161	29,002			(184,159)		(184,159)
Public safety	97,240	6,650			(90,590)		(90,590)
Public works	204,355	10,000	17,532		(176,823)		(176,823)
Sanitation/Health and Welfare	50,016	4,500			(45,516)		(45,516)
County Tax	49,118				(49,118)		(49,118)
Culture and Recreation	82,978	16,937			(66,041)		(66,041)
Cemetery	13,531	5,417			(8,114)		(8,114)
Unclassified	10,329				(10,329)		(10,329)
Unallocated depreciaton	227,674				(227,674)		(227,674)
Total governmental activities	1,407,573	72,506	17,532		(1,317,535)		(1,317,535)
Business-type activities:							
Ambulance service	387,955	333,088				(54,867)	(54,867)
Sewer department	108,557	25,074		12,000		(71,483)	(71,483)
Water department	89,540	85,032				(4,508)	(4,508)
Total business-type activities	586,052	443,194		12,000		(130,858)	(130,858)
Total primary government	1,993,625	515,700	17,532	12,000	(1,317,535)	(130,858)	(1,448,393)
General revenues:							
Taxes					907,172		907,172
Excise taxes					190,011		190,011
Intergovernmental revenues					139,791		139,791
Unrestricted investment earnings					11,228		11,228
Interest and cost						1,357	1,357
Interest on financing						(5,059)	(5,059)
Uncollectable taxes					(121,953)		(121,953)
Other					5,785	(109,000)	(103,215)
Total general revenues					1,132,034	(112,702)	1,019,332
Interfund transfers					(144,531)	144,531	
Change in net position					(330,032)	(99,029)	(429,061)
Net position - January 1, 2016					3,731,472	3,580,658	7,312,130
Net position - December 31, 2016					3,401,440	3,481,629	6,883,069

See notes to financial statements

TOWN OF PATTEN, MAINE

BALANCE SHEET

GOVERNMENTAL FUNDS

DECEMBER 31, 2016

	GENERAL	TOTAL GOVERNMENTAL FUNDS
ASSETS		
Cash and cash equivalents	438,573	438,573
Tax receivable (net of allowance for uncollectibles)	243,181	243,181
Accounts Receivable	23,842	23,842
TOTAL ASSETS	705,596	705,596
LIABILITIES		
Payables and accruals	8,997	8,997
Due to proprietary funds	73,214	73,214
TOTAL LIABILITIES	82,211	82,211
DEFERRED INFLOW OF RESOURCES		
Unavailable revenue-property taxes	190,000	190,000
FUND BALANCES		
Restricted for:		
Bingo Account	12,783	12,783
Septage	931	931
	13,714	13,714
Committed for:		
Fire Building Reserve	7,656	7,656
Fire Truck Reserve	26,241	26,241
Highway Equipment	38,449	38,449
Recreation Building	2,927	2,927
Municipal Building	12,785	12,785
Veterans Monument	6,646	6,646
Comprehensive plan	14,400	14,400
	109,104	109,104
Assigned to:		
Fire Protection	13,788	13,788
RSU Withdrawal	12,557	12,557
Highway Roads	17,400	17,400
	43,745	43,745
Unassigned:	266,822	266,822
TOTAL FUND BALANCES	433,385	433,385
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	705,596	705,596

See notes to financial statements

TOWN OF PATTEN, MAINE
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION

DECEMBER 31, 2016

Total fund balances for governmental funds	433,385
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets (net of accumulated depreciation) used in governmental activities are not financial funds.	2,778,055
Other long-term assets are not available to pay for the current period expenditures and, therefore, are deferred in the funds.	<u>190,000</u>
Total net position of governmental activities	<u><u>3,401,440</u></u>

See notes to financial statements

TOWN OF PATTEN, MAINE
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2016

	GENERAL FUND	TOTAL GOVERNMENTAL FUNDS
REVENUES		
Property taxes	907,172	907,172
Excise taxes	190,011	190,011
State revenues	157,323	157,323
Other	90,274	90,274
TOTAL REVENUES	<u>1,344,780</u>	<u>1,344,780</u>
EXPENDITURES		
Education	459,171	459,171
General government	213,161	213,161
Public safety	97,240	97,240
Public works	204,355	204,355
Sanitation/Health & Welfare	50,016	50,016
County Tax	49,118	49,118
Culture and recreation	82,978	82,978
Cemetery	13,531	13,531
Unclassified	10,329	10,329
TOTAL EXPENDITURES	<u>1,179,899</u>	<u>1,179,899</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>164,881</u>	<u>164,881</u>
UNCOLLECTABLE PROPERTY TAXES	(103,974)	(103,974)
TRANSFERS OUT	<u>(144,531)</u>	<u>(144,531)</u>
NET CHANGE IN FUND BALANCES	(83,624)	(83,624)
FUND BALANCES - JANUARY 1, 2016	<u>517,009</u>	<u>517,009</u>
FUND BALANCES - DECEMBER 31, 2016	<u><u>433,385</u></u>	<u><u>433,385</u></u>

See notes to financial statements

TOWN OF PATTEN, MAINE
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
DECEMBER 31, 2016

The change in net position reported for governmental activities in the statement of activities is different because:

Net change in fund balances - total governmental funds	(83,624)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds:	
Decrease in unavailable property tax revenue	(18,734)
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays depreciation exceeded actual capital outlays in the current period.	<u>(227,674)</u>
Change in net position of governmental activities	<u><u>(330,032)</u></u>

See notes to financial statements

TOWN OF PATTEN, MAINE

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL

YEAR ENDED DECEMBER 31, 2016

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Property taxes	901,349	901,349	907,172	5,823
Excise	32,600	50,000	190,011	140,011
State revenues	125,964	125,964	157,323	31,359
Other	217,485	164,131	90,274	(73,857)
TOTAL REVENUES	<u>1,277,398</u>	<u>1,241,444</u>	<u>1,344,780</u>	<u>103,336</u>
EXPENDITURES				
Education	465,341	465,341	459,171	6,170
General government	217,255	234,409	213,161	21,248
Public safety	140,185	123,385	97,240	26,145
Public works	262,485	228,585	204,355	24,230
Sanitation/Health & Welfare	35,585	35,585	50,016	(14,431)
County tax	49,118	49,118	49,118	-
Culture and recreation	75,935	74,327	82,978	(8,651)
Cemetery	21,165	20,365	13,531	6,834
Unclassified	10,329	10,329	10,329	-
TOTAL EXPENDITURES	<u>1,277,398</u>	<u>1,241,444</u>	<u>1,179,899</u>	<u>61,545</u>
EXCESS OF REVENUES OVER EXPENDITURES			<u>164,881</u>	<u>164,881</u>
UNCOLLECTABLE PROPERTY TAXES			(103,974)	(103,974)
TRANSFERS OUT			<u>(144,531)</u>	<u>(144,531)</u>
NET CHANGE IN FUND BALANCE	<u>-</u>	<u>-</u>	<u>(83,624)</u>	<u>(83,624)</u>
FUND BALANCE - JANUARY 1, 2016			<u>517,009</u>	
FUND BALANCE - DECEMBER 31, 2016			<u>433,385</u>	

See notes to financial statements

TOWN OF PATTEN, MAINE
STATEMENTS OF NET ASSETS
PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2016

	<u>BUSINESS-TYPE ACTIVITIES</u>			
	<u>AMBULANCE</u>	<u>SEWER</u>	<u>WATER</u>	<u>TOTALS</u>
ASSETS				
Cash and cash equivalents	992,537	3,206	51,814	1,047,557
Accounts receivable (net)	82,344	17,133	8,558	108,035
Due from primary government			73,214	73,214
	<u>1,074,881</u>	<u>20,339</u>	<u>133,586</u>	<u>1,228,806</u>
Capital assets:				
Land	6,000			6,000
Buildings and equipment	790,216	3,250	3,608	797,074
Infrastructure		2,751,886	2,023,288	4,775,174
Less accumulated depreciation	<u>(511,859)</u>	<u>(1,520,318)</u>	<u>(1,184,070)</u>	<u>(3,216,247)</u>
Capital assets (net)	<u>284,357</u>	<u>1,234,818</u>	<u>842,826</u>	<u>2,362,001</u>
TOTAL ASSETS	<u>1,359,238</u>	<u>1,255,157</u>	<u>976,412</u>	<u>3,590,807</u>
LIABILITIES				
Accounts payable	(1,177)	161	3	(1,013)
Accrued interest			2,604	2,604
Non-current liabilities				
Due within one year			32,612	32,612
Due in more than one year			<u>74,975</u>	<u>74,975</u>
TOTAL LIABILITIES	<u>(1,177)</u>	<u>161</u>	<u>110,194</u>	<u>109,178</u>
NET ASSETS				
Invested in capital assets, net of related debt	284,357	1,234,818	735,239	2,254,414
Restricted-capital	363,562		16,000	379,562
Capital contributed by Town of Patten general fund		151,994		151,994
Unrestricted (deficit)	<u>712,496</u>	<u>(131,816)</u>	<u>114,979</u>	<u>695,659</u>
TOTAL NET ASSETS	<u>1,360,415</u>	<u>1,254,996</u>	<u>866,218</u>	<u>3,481,629</u>

See notes to financial statements

TOWN OF PATTEN, MAINE

STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS

PROPRIETARY FUNDS

YEAR ENDED DECEMBER 31, 2016

	BUSINESS-TYPE ACTIVITIES			TOTALS
	AMBULANCE	SEWER	WATER	
OPERATING REVENUES				
Charges for services	333,088	25,074	85,032	443,194
TOTAL OPERATING REVENUES	<u>333,088</u>	<u>25,074</u>	<u>85,032</u>	<u>443,194</u>
OPERATING EXPENSES				
Wages	234,645	11,995	11,377	258,017
Insurance	25,437	1,752	2,475	29,664
Training and education	12,000	319	121	12,440
Supplies	8,321	828		9,149
Maintenance and repairs	12,978	10,953	6,728	30,659
Office	1,170	33	385	1,588
Utilities	5,333	5,148	5,286	15,767
Fuel	10,878	596	595	12,069
Payroll taxes	18,147	637	4,618	23,402
Depreciation	41,481	68,743	49,311	159,535
Contracted services	16,579	5,460	5,325	27,364
Miscellaneous	986	2,093	3,319	6,398
TOTAL OPERATING EXPENSES	<u>387,955</u>	<u>108,557</u>	<u>89,540</u>	<u>586,052</u>
OPERATING INCOME (LOSS)	<u>(54,867)</u>	<u>(83,483)</u>	<u>(4,508)</u>	<u>(142,858)</u>
NONOPERATING REVENUES (EXPENSES)				
Interest income	1,266	6	85	1,357
Allowance for bad debt	(109,000)			(109,000)
Grant revenues		12,000		12,000
Interest expense			(5,059)	(5,059)
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>(107,734)</u>	<u>12,006</u>	<u>(4,974)</u>	<u>(100,702)</u>
INCOME (LOSS) BEFORE TRANSFER AND CONTRIBUTIONS	<u>(162,601)</u>	<u>(71,477)</u>	<u>(9,482)</u>	<u>(243,560)</u>
TRANSFER IN/OUT	<u>3,410</u>	<u>163,878</u>	<u>(22,757)</u>	<u>144,531</u>
CHANGE IN NET ASSETS	<u>(159,191)</u>	<u>92,401</u>	<u>(32,239)</u>	<u>(99,029)</u>
TOTAL NET ASSETS - JANUARY 1, 2016	<u>1,519,606</u>	<u>1,162,595</u>	<u>898,457</u>	<u>3,580,658</u>
TOTAL NET ASSETS - DECEMBER 31, 2016	<u><u>1,360,415</u></u>	<u><u>1,254,996</u></u>	<u><u>866,218</u></u>	<u><u>3,481,629</u></u>

See notes to financial statements

TOWN OF PATTEN, MAINE
STATEMENTS OF CASH FLOWS
PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2016

	<u>AMBULANCE</u>	<u>SEWER</u>	<u>WATER</u>	<u>TOTALS</u>
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	385,954	24,041	83,491	493,486
Cash paid to suppliers for goods and services	(111,126)	(29,178)	(29,076)	(169,380)
Cash paid to employees for services	(234,645)	(11,995)	(11,377)	(258,017)
Other non-operative revenue received				
Net cash provided by (used in) operating activities	<u>40,183</u>	<u>(17,132)</u>	<u>43,038</u>	<u>66,089</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Cash loan (to) from general fund	(25,567)	33,431	(39,500)	(31,636)
Cash loan (to) from other funds	-	-	-	-
Net cash provided (used in) by noncapital financing activities	<u>(25,567)</u>	<u>33,431</u>	<u>(39,500)</u>	<u>(31,636)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Interest paid on bonds and notes			(5,059)	(5,059)
Reduction in long-term obligations			(32,163)	(32,163)
Purchase of capital asset	-	(19,570)	(4,800)	(24,370)
Net cash used for capital and related financing activities	<u>-</u>	<u>(19,570)</u>	<u>(42,022)</u>	<u>(61,592)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest on investments	<u>1,266</u>	<u>6</u>	<u>85</u>	<u>1,357</u>
Net cash provided by investing activities	<u>1,266</u>	<u>6</u>	<u>85</u>	<u>1,357</u>
NET INCREASE (DECREASE) IN CASH	15,882	(3,265)	(38,399)	(25,782)
CASH - JANUARY 1, 2016	<u>976,655</u>	<u>6,471</u>	<u>90,213</u>	<u>1,073,339</u>
CASH - DECEMBER 31, 2016	<u>992,537</u>	<u>3,206</u>	<u>51,814</u>	<u>1,047,557</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES				
Operating income (loss)	<u>(54,867)</u>	<u>(83,483)</u>	<u>(4,508)</u>	<u>(142,858)</u>
Adjustments to reconcile operating income (loss) to net cash provided by operating activities				
Depreciation	41,481	68,743	49,311	159,535
Change in assets and liabilities				
Accounts receivable - (increase) decrease	52,866	(1,033)	(1,541)	50,292
Accounts payable - (decrease) increase	<u>703</u>	<u>(1,359)</u>	<u>(224)</u>	<u>(880)</u>
	<u>95,050</u>	<u>66,351</u>	<u>47,546</u>	<u>208,947</u>
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	<u>40,183</u>	<u>(17,132)</u>	<u>43,038</u>	<u>66,089</u>

See notes to financial statements

TOWN OF PATTEN, MAINE
STATEMENTS OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
YEAR ENDED DECEMBER 31, 2016

	BELL FUND	MINISTERIAL & SCHOOL FUND	CEMETERY FUND	MEMORIAL FUND	FIRE FUND	TOTALS
ASSETS						
Cash and cash equivalent	122	2,429	76,293	3,500	366	82,710
Investments		1,272	76,500	15,125		92,897
TOTAL ASSETS	<u>122</u>	<u>3,701</u>	<u>152,793</u>	<u>18,625</u>	<u>366</u>	<u>175,607</u>
LIABILITIES						
Due to General Fund						-
TOTAL LIABILITIES						
NET ASSETS						
Endowments		2,000	76,500	2,000		80,500
Held in trust for specific programs	122	1,701	76,293	16,625	366	95,107
TOTAL NET ASSETS	<u>122</u>	<u>3,701</u>	<u>152,793</u>	<u>18,625</u>	<u>366</u>	<u>175,607</u>

See notes to financial statements

TOWN OF PATTEN, MAINE
 COMBINING STATEMENTS OF
 CHANGES IN FIDUCIARY NET ASSETS
 FIDUCIARY FUNDS
 YEAR ENDED DECEMBER 31, 2016

	BELL FUND	MINISTERIAL & SCHOOL FUND	CEMENTERY FUND	MEMORIAL BOOK FUND	FIRE FUND	TOTAL FIDUCIARY FUNDS
ADDITIONS						
Investment income		8	334	72	1	415
Unrealized gain on investments			7,380			7,380
TOTAL ADDITIONS	<u>-</u>	<u>8</u>	<u>7,714</u>	<u>72</u>	<u>1</u>	<u>7,795</u>
DEDUCTIONS						
Unrealized loss on investments						-
Development						-
Micellaneous expenses						-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CHANGE IN NET ASSETS	<u>-</u>	<u>8</u>	<u>7,714</u>	<u>72</u>	<u>1</u>	<u>7,795</u>
NET ASSETS - JANUARY 1, 2016	<u>122</u>	<u>3,693</u>	<u>145,079</u>	<u>18,553</u>	<u>365</u>	<u>167,812</u>
NET ASSETS - DECEMBER 31, 2016	<u>122</u>	<u>3,701</u>	<u>152,793</u>	<u>18,625</u>	<u>366</u>	<u>175,607</u>

See notes to financial statements

TOWN OF PATTEN, MAINE
NOTES TO FINANCIAL STATEMENTS
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TOWN OF PATTEN, MAINE
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TOWN OF PATTEN, MAINE
NOTES TO FINANCIAL STATEMENTS

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The Town of Patten, Maine, was incorporated under the laws of the State of Maine in 1841 and operates under a selectmen/manager form of government. In evaluating how to define the reporting entity, for financial purposes, management has considered all potential component units. The criteria used to determine which entities are part of the Town's operations include how the budget is adopted, whether debt is secured by general obligation of the Town, the Town's duty to cover any deficits that may occur, and supervision over the accounting functions. Based upon all pertinent facts derived from the analysis of the above criteria, it was determined that no additional entities should be included as part of these financial statements.

Accounting Methods and Basis of Financial Statement Presentation

The Town has adopted the Governmental Accounting Standards Board (GASB) Statement No. 54 *Fund Balance Reporting and Governmental Fund Type Definitions*. Under GASB #54 the Town is required to change its reporting format of fund balance, and thus these financial statements conform to that new format.

Statement No. 54, among many other changes, establishes a new fund balance hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. Prior to the adoption of GASB #54 the Town reported fund balance as either reserved or unreserved. The unreserved category was further broken down as designated or undesignated. Under the new reporting format, fund balance is reported as follows:

- Non-spendable-Items that are either not in spendable form or legally or contractually required to remain intact.
- Restricted fund balance-Resources that have constraints imposed by creditors, grantors, contributors or laws and regulations of other governments; or amounts that have very stringent conditions imposed by external parties or law.
- Unrestricted fund balance-Has 3 components;
 - Committed fund balance-Amounts with internally imposed restrictions mandated by the government's highest level of decision making authority which require action from that authority to be redeployed. In the case of the Town of Patten this action requires a vote at a town meeting.
 - Assigned fund balance-Amounts that are constrained by the government's intent that they will be used for specific purposes. Decision making authority with respect to these amounts lies with a committee or other government official (board of selectpersons) but not the highest level authority.
 - Undesignated fund balance-This is the residual balance of the general fund which represents the remaining fund balance after allocation to the other fund balance categories. It reflects resources that are available for further appropriation and expenditure for general governmental purposes.

TOWN OF PATTEN, MAINE

NOTES TO FINANCIAL STATEMENTS (cont'd.)

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd.)

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e. the statement of net position and the statement of change in net position) report information on all of the non-fiduciary activities of the Town. For the most part, the effect of inter-fund activity has been removed from these statements. Governmental activities, which normally are supported by taxes, intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segments are offset by program revenue. Direct expenses are those that are clearly identifiable with a specific function or segment. The Town has elected not to allocate indirect costs among program, functions and segments. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

Measurement Focus and Basis of Accounting

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as certain compensated absences and claims and judgments, are recorded only when the payment is due.

Those revenues susceptible to accrual are property taxes, interest, and charges for services. Other receipts and taxes become measurable and available when cash is received by the Town and are recognized as revenue at that time.

TOWN OF PATTEN, MAINE
NOTES TO FINANCIAL STATEMENTS (cont'd.)

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd.)

Measurement Focus and Basis of Accounting (cont'd.)

Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria are met. Expenditure-driven grants are recognized as revenue when qualifying expenditures have been incurred and all other grant requirements have been met.

The Town reports the following major governmental funds:

- The General Fund is the Town's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The Town reports the following major proprietary funds:

- The Sewer Utility Fund accounts for the cost of construction and operation of the sewage treatment plant, the Town sewer system, and sewer operation activities, and is self-supported through sewer usage fees. Sewer fees are not sufficient to cover all the operating expenses requiring the general fund to supplement its operating resources.
- The Water Utility Fund accounts for the cost of water distribution system and is self-supporting through water user fees.
- The Ambulance Service Fund accounts for the cost of ambulance service to the residents of Patten and surrounding towns. It is self-supporting through patient user fees.

Additionally, the Town reports the following fund type:

- Fiduciary funds account for assets held by the Town in a trustee capacity or as an agent on behalf of others. The Town's fiduciary funds include the following fund type:

Agency funds are custodial in nature and do not present results of operations or have a measurement focus. Agency funds are accounted for using accrual basis of accounting. The funds are used to account for assets that the Town holds for others in an agency capacity.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds subject to the same limitations. The Town has not elected to follow subsequent private-sector guidance.

As a general rule the effect of inter-fund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the Town's public service function and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

TOWN OF PATTEN, MAINE
NOTES TO FINANCIAL STATEMENTS (cont'd.)

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd.)

Measurement Focus and Basis of Accounting (cont'd.)

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with proprietary fund's principal ongoing operations. The principal operating revenues of the Town's proprietary fund are charges to customers for sales and services. Operating expenses include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources as they are needed.

Deposits and Investments

The Town's cash and cash equivalents are considered to be cash on hand, demand deposits, time deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

State statutes authorize the Town to invest in obligations of the U.S. Treasury, commercial paper, corporate bonds and repurchase agreements. Town policy prohibits the investment in so-called "derivative instruments".

Investments are reported at fair value.

Inter-fund Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds", (i.e., the non-current portion of inter-fund loans) or "advances to/from other funds", (i.e., the non-current portion of inter-fund loans). All other outstanding balances between funds are reported as "due to/from other funds".

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets with an initial, individual cost of more than \$5,000, and an estimated useful life in excess of one year, are capitalized.

TOWN OF PATTEN, MAINE
NOTES TO FINANCIAL STATEMENTS (cont'd.)

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd.)

Capital Assets (cont'd.)

Donated capital assets are recorded at estimated fair value at the time of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities, if any, is included as part of the capitalization value of the assets constructed.

Capital assets of the primary government and business-type activities are depreciated using the straight line method over the following estimated useful lives:

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Infrastructure	5 to 50
Buildings	3 to 20
Equipment	15 to 50

Compensated Absences

Vested or accumulated vacation leave that is expected to liquidate with expendable available financial resources is reported in an expenditure and fund liability of the governmental fund that will pay it. Vested or accumulated vacation leave of proprietary funds is recorded as an expense and liability of those funds as the benefits accrue to employees. In accordance with the provisions of Statement of Financial Accounting Standards No. 43, Accounting for Compensated Absences, no liability is recorded for non-vesting accumulating rights to receive sick pay benefits.

At December 31, 2016, accrued compensated absences was \$0.

Sick Leave

Accumulated sick leave lapses when employees leave the employ of the government and, upon separation from service, no monetary obligation exists.

Long-Term Obligations

In the government-wide financial statements, and proprietary fund type in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or propriety fund type statement of net assets. Bond premiums and discounts, as well as issuance costs if material to basic financial statements, are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

TOWN OF PATTEN, MAINE

NOTES TO FINANCIAL STATEMENTS (cont'd.)

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd.)

Long-Term Obligations (cont'd.)

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Net Position Flow Assumption

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide statement, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

Fund Balance Flow Assumption

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balances). In order to calculate the amount to report as restricted, committed, assigned, and unassigned fund balance in governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Deferred outflows/inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditures) until then. There were no deferred outflows for this reporting period.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has only one type of item in this category. Accordingly, the item, unavailable revenue, is reported only in the government funds balance sheet. The governmental funds report unavailable revenues from one source: property taxes. This amount is deferred and recognized as an inflow of resources in the period that the amount becomes available.

TOWN OF PATTEN, MAINE
NOTES TO FINANCIAL STATEMENTS (cont'd.)

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd.)

Fund Equity or Balances

The Town of Patten now follows Statement No. 54 which establishes a new fund balance hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds.

Allowance for Uncollectible Accounts

The Town of Patten provides for the valuation of outstanding taxes and accounts receivable through an allowance account based on estimated bad debts as of the period then ended.

Use of Estimates

Preparation of the Town's financial statements requires management to make estimates and assumptions that affect the reporting amounts of assets and liabilities and disclosure of contingent items at the date of the financial statements and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results could differ from those estimates.

Net Position

Net position represents the residual of all other financial statement elements presented in a Statement of Financial Position.

Other General Items

The Town is exposed to various risks of loss related to torts; theft of, damages to and destruction of assets; errors and omissions; and natural disasters for which the Town carries commercial insurance. Settled claims, if any, resulting from these risks, have not exceeded commercial insurance coverage.

Minimum Fund Balance

The board has not adopted a financial policy to maintaining a minimum level of unrestricted fund balance in the general fund.

(2) STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) for all governmental funds, except revenue, and the fiduciary funds. These are not budgeted. All annual appropriations lapse at fiscal year end, unless a carry-forward of unexpected amounts is approved by the Selectpersons.

The Town Manager submits to the Board of Selectpersons and budget committee a proposed operating budget for the ensuing year. The Selectpersons holds public meetings and a final budget is prepared and adopted.

The budget is adopted at the department level through the passage of appropriation resolves. The Town Manager may make transfers of appropriations within a department. Transfers between departments or additional appropriations require the approval of the Board of Selectpersons.

The original annual budget was approved by the voters at a town meeting held April 20, 2016 and amended at a town meetings held June 14, 2016 and August 3, 2016.

TOWN OF PATTEN, MAINE

NOTES TO FINANCIAL STATEMENTS (cont'd.)

(2) STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (cont'd.)

Excess of Expenditures Over Appropriations

For the year ended December 31, 2016, the Sanitation/Health & Welfare expenditures exceeded appropriations by \$14,431 due to funds transferred to the Sewer operations and culture and recreation expenditures exceeded appropriations by \$8,651. However, the total municipal appropriation was \$1,241,444 and actual expenditures were \$1,179,899 leaving a positive variance for the year of \$61,545.

Cash and equivalents

Deposits and investments at December 31, 2016 consist of the following:

Deposits	
Cash in Bank	1,600,573
Deposits in transit	31,070
Outstanding checks	(46,577)
	1,585,066
Petty cash on hand	224
Total cash and equivalents	<u>1,585,290</u>
Consists of:	
Governmental activities	438,573
Business-type activities	1,047,557
Fiduciary funds	99,160
	<u>1,585,290</u>

Custodial Credit Risk-Deposits

Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned. The Town does have a policy with respect to custodial credit risk for deposit accounts. The Katahdin Trust Company (the bank) has pledged securities to collateralize the Town's deposits that exceed FDIC Insurance. The Pledged Securities will carry a market value greater than the value of the deposits exceeding FDIC Insurance. These securities are held in safekeeping at Investors Bank & Trust Company.

As of December 31, 2016, none of the Town's bank balances were exposed to custodial credit risk.

Interest Credit Risk

In accordance with the Town's investment policy, the Town manages its exposure to declines in fair value by limiting the average maturity of its investments.

Maine statutes authorize the Town to invest in obligations of the U.S. Treasury and U.S. Agencies, repurchase agreements and certain corporate stocks and bonds.

The Town's investments had a fair market value at December 31, 2016 of \$92,897.

Concentration of Credit Risk

The Town's investment policy does not allow the Town to invest in debt securities that are not insured, registered or backed by U.S. government securities.

TOWN OF PATTEN, MAINE

NOTES TO FINANCIAL STATEMENTS (cont'd.)

(2) STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (cont'd.)

Property Tax

The Town's property tax was levied August 5, 2016, on the assessed value listed as of April 1, 2016, for all real and personal property located in the Town. The assessed value for the list of April 1, 2016, upon which the 2016 levy was based, was \$34,091,053. Taxes were due and payable on October 5, 2016 (60 days after taxes are committed) with interest at the rate of 7% being charged on taxes unpaid after that date.

Property taxes levied during the year were recorded as receivables at the time the levy was made. The receivables collected during the year and in the first sixty days following the end of the fiscal year have been recorded as revenues. The remaining receivables have been recorded as deferred revenues. Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent. The Town has the authority to foreclose on property eighteen months after the filing of the lien if the tax lien and associated costs remain unpaid.

Capital Assets

Capital asset activity for the year ended December 31, 2016 is as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<u>Governmental activities:</u>				
Capital assets, not being depreciated:				
Land	<u>509,100</u>			<u>509,100</u>
Total capital assets, not being depreciated				
Capital assets, being depreciated:				
Buildings and improvements	<u>738,929</u>			<u>738,929</u>
Equipment	<u>676,928</u>			<u>676,928</u>
Infrastructure	<u>7,939,655</u>			<u>7,939,655</u>
Total capital assets being depreciated	<u>9,355,512</u>			<u>9,355,512</u>
Less accumulated depreciation for:				
Buildings	<u>436,270</u>	<u>9,400</u>		<u>445,670</u>
Equipment	<u>557,904</u>	<u>15,366</u>		<u>573,270</u>
Infrastructure	<u>5,864,709</u>	<u>202,908</u>		<u>6,067,617</u>
Total accumulated depreciation	<u>6,858,883</u>	<u>227,674</u>		<u>7,086,557</u>
Total capital assets, being depreciated, net	<u>2,496,629</u>	<u>(227,674)</u>		<u>2,268,955</u>
Governmental activities capital assets, net	<u>3,005,729</u>	<u>(227,674)</u>		<u>2,778,055</u>

TOWN OF PATTEN, MAINE

NOTES TO FINANCIAL STATEMENTS (cont'd.)

(3) STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (cont'd.)

Capital Assets (cont'd.)

Depreciation expense is reflected as unallocated depreciation on the statement of activities-
\$227,674

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<u>Business-Type Activities</u>				
Capital assets, not being depreciated				
Land	<u>6,000</u>			<u>6,000</u>
Capital assets, being depreciated:				
Buildings and Improvements				
Ambulance	<u>144,075</u>			<u>144,075</u>
Equipment:				
Ambulance	<u>646,141</u>			<u>646,141</u>
Sewer department	<u>3,250</u>			<u>3,250</u>
Water department	<u>3,608</u>			<u>3,608</u>
Total	<u>652,999</u>			<u>652,999</u>
Infrastructure:				
Sewer department	<u>2,732,316</u>	<u>19,570</u>		<u>2,751,886</u>
Water department	<u>2,018,488</u>	<u>4,800</u>		<u>2,023,288</u>
Total	<u>4,750,804</u>	<u>24,370</u>		<u>4,775,174</u>
Total capital assets being depreciated	<u>5,547,878</u>	<u>24,370</u>		<u>5,572,248</u>
Less accumulated depreciation for:				
Building	<u>12,967</u>	<u>2,881</u>		<u>15,848</u>
Equipment:				
Ambulance service	<u>457,411</u>	<u>38,600</u>		<u>496,011</u>
Sewer department	<u>3,250</u>			<u>3,250</u>
Water department	<u>3,608</u>			<u>3,608</u>
Total	<u>464,269</u>	<u>38,560</u>		<u>464,269</u>
Infrastructure:				
Sewer department	<u>1,448,325</u>	<u>68,743</u>		<u>1,517,068</u>
Water department	<u>1,131,151</u>	<u>49,311</u>		<u>1,180,462</u>
Total	<u>2,579,476</u>	<u>118,054</u>		<u>2,697,530</u>
Total accumulated depreciation	<u>3,056,712</u>	<u>159,535</u>		<u>3,216,247</u>
Business-type activities				
Capital assets – net	<u>2,497,166</u>	<u>(135,165)</u>		<u>2,362,001</u>

Depreciation expense was charged to proprietary-type funds as follows:

Ambulance Service	41,481
Sewer department	68,743
Water department	49,311
Total	<u>159,535</u>

TOWN OF PATTEN, MAINE

NOTES TO FINANCIAL STATEMENTS (cont'd.)

(2) STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (cont'd.)

Interfund Transactions

Due to/from other Fund Balances at December 31, 2016, were as follows:

	Receivable <u>Fund</u>	Payable <u>Fund</u>
General Fund:		
Water department		73,214
Water department		
General Fund	<u>73,214</u>	<u>73,214</u>
	<u>73,214</u>	<u>73,214</u>

As of December 31, 2016 the amount due to the General Fund from the Sewer Fund was \$166,994. Due to the Sewer Fund's inability to reimburse the General Fund the Board of Selectpersons voted to reclassify the balance due as a transfer from the General Fund to the Sewer Fund effective December 31, 2016. As of that date the balance due between the funds is \$0. The accumulated balance that was due to the General Fund has been record as contributed capital on the Sewer Fund's Statement of Net Assets.

Legal Debt Limit

The maximum legal debt limit for the Town is \$2,556,836, 7.5% of the 2016 state valuation of the Town, which amounted to \$34,091,153.

The following is a summary of changes in the Town's long-term debt for the year ended December 31, 2016:

<u>Item</u>	Balance <u>Dec. 31, 2016</u>	Due Within <u>One Year</u>
Business-Type Activities		
<u>Water Department</u>		
1. MMBB 10-23-03	83,767	20,941
2. MMBB 10-23-03	<u>23,820</u>	<u>11,671</u>
Total Water	<u>107,587</u>	<u>32,612</u>
Business-Type Total	<u>107,587</u>	<u>32,612</u>
<u>Water Department</u>		
1. Construction Project –	<u>83,767</u>	
Water Maine Municipal		
Bond Bank Date:		
October 23, 2003		
Interest: Variable		
Original \$356,000		

TOWN OF PATTEN, MAINE
NOTES TO FINANCIAL STATEMENTS (cont'd.)

(2) STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (cont'd.)

Long-Term Debt

<u>Payable</u>	<u>Total</u>	<u>Interest</u>	<u>Principal</u>
May 1, 2017	1,952	1,952	
November 1, 2017	22,893	1,952	20,941
May 1, 2018	1,514	1,514	
November 1, 2018	22,456	1,514	20,942
May 1, 2019	1,065	1,065	
November 1, 2019	22,007	1,065	20,942
May 1, 2020	532	532	
November 1, 2020	<u>21,474</u>	<u>532</u>	<u>20,942</u>
	<u>93,893</u>	<u>10,126</u>	<u>83,767</u>

2. Construction Project – 23,820
 Water Maine Municipal
 Bond Bank Date:
 October 23, 2003
 Interest: Variable
 Original \$145,000

<u>Payable</u>	<u>Total</u>	<u>Interest</u>	<u>Principal</u>
May 1, 2017	505	505	
November 1, 2017	12,176	505	11,671
May 1, 2018	260	260	
November 1, 2018	<u>12,409</u>	<u>260</u>	<u>12,149</u>
	<u>25,350</u>	<u>1,530</u>	<u>23,820</u>

TOWN OF PATTEN, MAINE
NOTES TO FINANCIAL STATEMENTS (cont'd.)

(2) STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (cont'd.)

Overlapping Debt

The Town's proportionate share of Penobscot County's debt, (determined by the percentage of the Town's state valuation of the County's state valuation), is not reported in the Town's financial statements. Debt service is included in the annual county assessment of the Town.

The Town is subject to the State of Maine laws and regulations that limit the amount of long-term debt to a percentage of its last full state valuation. At December 31, 2016, the Town is in compliance with these laws and regulations.

Fund Balances

As of December 31, 2016, the following funds were carried forward into the operations of the 2017 fiscal year.

Restricted

Bingo Account	12,783
Septage	<u>931</u>
	<u>13,714</u>

Committed

Fire Building Reserve	7,656
Fire Truck Reserve	26,241
Highway Equipment	38,449
Recreation Building	2,927
Municipal Building	12,785
Veterans Monument	6,646
Comprehensive plan	<u>14,400</u>
	<u>109,104</u>

Assigned

Fire Protection	13,788
RSU Withdrawal	12,557
Highway Roads	<u>17,400</u>
	<u>43,745</u>

Unassigned	<u>266,822</u>
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Total Fund Balance	<u><u>433,385</u></u>
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TOWN OF PATTEN, MAINE
NOTES TO FINANCIAL STATEMENTS (cont'd.)

(2) STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (cont'd)

Fund Balances (cont'd.)

Unclassified Expenses – General Fund

	Budget	Actual	Variance
Agape Food Pantry	500	500	
American Red Cross	1,200	1,200	
Eastern Area Agency on Aging	100	100	
Lumberman Museum	1,000	1,000	
Main Street and cemetery flags	1,000	1,000	
Patten Academy Park	600	600	
Patten ATV Club	1,000	1,000	
Patten Historical Society	1,000	1,000	
Patten Little League	1,000	1,000	
Patten Playground Committee	2,000	2,000	
Penquis CAP	679	679	
UVEC Food Pantry	<u>250</u>	<u>250</u>	
Total	<u>10,329</u>	<u>10,329</u>	<u>None</u>

(3) OTHER INFORMATION

Risk management

The Town is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The Town has purchased various insurance policies to safeguard its assets from risk of loss. Insurance coverage appears to be consistent with previous years. During the year ended December 31, 2016, and the two previous years, no settlements exceeded insurance coverage.

Retirement

The Town participates in the Social Security Retirement Program. The Town's contribution to Social Security was \$26,484 for the year ended December 31, 2016.

Contingent Liability

In 1994, member towns of Northern Katahdin Valley Waste Disposal District borrowed \$595,000 from the Maine Municipal Bond Bank to construct a transfer station and recycling center in Dyer Brook. The yearly payments for this debt have been included in the total annual dues each town pays to N.K.V.W.D.D. There is no outstanding debt at December 31, 2016.

TOWN OF PATTEN, MAINE
NOTES TO FINANCIAL STATEMENTS (cont'd.)

(3) OTHER INFORMATION

Taxes

As a municipal entity, the Town is not subject to Federal and State income taxes, accordingly it is not necessary to consider the effects of any uncertain tax positions.

The Town is subject to Federal and State payroll taxes and is required to file the appropriate tax returns. Management believes that all required returns have been properly filed as of December 31, 2016. No examinations have been conducted by the Federal or State taxing authorities. The Town has met its obligations to the federal and state authorities related to tax returns.

Subsequent Events

Management has evaluated all subsequent events through March 20, 2017, the date the financial statements were available to be issued.

Correction of an error

The financial statements dated December 31, 2015 contained an error resulting buildings and equipment being recorded in both the Governmental activities and Business-type activities. To correct the error the beginning net position in the Governmental activities was restated as follows:

December 31, 2015 Net position as originally stated	\$3,937,266
Reduction in buildings	(192,299)
Reduction in equipment	(13,085)
Correction to depreciation	<u>(410)</u>
December 31, 2015 Net position restated	<u>\$3,731,472</u>

SUPPLEMENTARY INFORMATION

TOWN OF PATTEN, MAINE

SCHEDULE OF PROPERTY VALUATION AND ASSESSMENT - GENERAL FUND

YEAR ENDED DECEMBER 31, 2016

	<u>REAL ESTATE</u>	<u>PERSONAL PROPERTY</u>	<u>TOTAL</u>
ASSESSED VALUATION	32,852,180	1,252,023	34,104,203
TAX RATE PER \$1,000			<u>26.60</u>
			<u>907,172</u>

COMPUTATION OF ASSESSMENT

TAX COMMITMENT	<u>907,172</u>	
ESTIMATED REVENUES		
State municipal revenue sharing	57,830	
Homestead reimbursement	53,248	
BETE Reimbursement	463	
Other revenues	<u>228,554</u>	
	<u>340,095</u>	1,247,267
APPROPRIATIONS		
Municipal	726,985	
Education	465,341	
County tax	<u>49,118</u>	<u>1,241,444</u>
OVERLAY		<u>5,823</u>

See notes to financial statements